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AN ESSAY ON BOOK-KEEPING,

According to the

True Italian Method

OF

DEBTOR and CREDITOR,

BY

DOUBLE ENTRY.

WHEREIN

The THEORY of that Excellent Art is clearly laid down in a few plain Rules; and the Practice made evident and easy, by Variety of intelligible Examples.

The Whole in a Method New and Concise.

The SEVENTH EDITION, *Corrected and Improved.*

By WILLIAM WEBSTER,
Writing-Master and Accomptant.

LONDON:
Printed for D. BROWN, without *Temple-Bar*; and C. HITCH, in *Pater-Noster-Row*. 1740.
[Price 1*s*. 6*d*.]

AN ESSAY ON BOOK-KEEPING,

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True Italian Method

OF

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BY

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To the HONOURABLE

Sir *CHARLES PEERS*,

One of the COMMISSIONERS of His MAJESTY's Cuſtoms.

SIR,

THE following Sheets being my beſt Endeavours to ſerve the Publick on the Subject of BOOK-KEEPING, (a Science which has already employ'd the Pens of very many Writers) I was unwilling, conſidering my own Obſcurity, to adventure the Attempt Abroad into a cenſuring World, without the Shelter of ſome powerful Protection.

BUT

The DEDICATION.

BUT having, SIR, the Honour of your Approbation, who are ſo great a Maſter of that incomparable Art, and the Advantage of letting the World know it, by a Permiſſion of laying my Work at your Feet, I cannot but rejoice in my happy Patronage, and, from ſo prevailing a Recommendation, indulge myſelf in ſome Aſſurance of Succeſs.

IF what I have therein offer'd has the good Fortune to prove ſerviceable to but a few, in their laudable Endeavours after ſo uſeful a Knowledge, it will be a very ſenſible Pleaſure to me, and I ſhall think my Labour well beſtow'd; but if, by a more general Reception, many reap Benefit from its Inſtructions, I ſhall, as I in Juſtice ought, attribute its Succeſs to the Influence of your Honour's Great Name, and the Deference the World ſo juſtly pays to your ſuperior Judgment.

I am, SIR,

Your HONOUR'S

Moſt obedient humble Servant,

June 24, 1719.

William Webſter.

THE PREFACE.

HAVING *formerly attempted an Abridgment of* Arithmetick *with ſome Succeſs, my Inclinations led me to make a Tryal on* Book-keeping. *I am very ſenſible, the Bookſellers Shelves are already loaded with Treatiſes on this Subject; but as the ſame Objection was equally ſtrong againſt my former* Eſſay, *ſo my Hopes now as much encourage me. For, as I before obſerv'd on* Arithmetick, *that moſt Books on that Subject being chiefly calculated for Perſons wholly ignorant, (tho' it be almoſt impoſſible for ſuch to learn by Book) did thereby become unavoidably voluminous, and conſequently tedious: In like Manner, what has been writ on* Book-keeping, *as it ſeems to have been done with the ſame View, ſo it does, in a great Meaſure, carry with it the ſame Diſadvantages.*

The Reader, therefore, if prepared with ſome little general Knowledge, (as all ſhould be, who look into Books for Inſtruction in Sciences) *is, by ſuch Method too long kept from the Purpoſe with needleſs Trifles; or if altogether unacquainted with thoſe Matters, (tho' the Work is perhaps profeſſedly intended for ſuch) inſtead of full and evident Inſtructions, he is too much bewilder'd in Words, and loſt in Definitions and Explanations; whilſt the Examples, inſtead of rendring (as they ought) the Rules more eaſy and intelligible,*

by

by their Intricacy and complex Circumſtances, ſerve but the more to amaze and confound him.

This preſent Attempt, as it is ſhort and conciſe, ſo I hope it will fully anſwer its Title; and not only prove an Help to the Memories of ſuch who have been once Maſters of the Art, but alſo ſerve to explain the Matter fully to thoſe who were never yet perfect; and if read by any wholly ignorant, be found at leaſt as plain and intelligible as the larger Volumes. Such as it is, without farther Apology, (except with a former Writer on this Science for the Impropriety of Parcels, *and* Prices, *&c. Things altogether diſtinct from the true ſtating of Accompts) I make an humble Offering of it to the Publick, and commit it to the Candour of the World.*

This I thought neceſſary to prefix by Way of Preface to the Firſt Edition; *and all I ſhall now add, is, that as I have with Pleaſure obſerved its good Reception, and have had the Satisfaction to find it approved by the beſt Judges, ſo I have reviſed it with the greateſt Care, and corrected it with the utmoſt Exactneſs, that this* Seventh *Publication may appear as perfect as poſſible. To which End, after the* Firſt Edition, *I a little alter'd the Method, by bringing all the General Directions together, that were before ſcatter'd, and delivering the Exemplification diſtinct, in an uninterrupted Specimen, containing a complete* Waſte-Book, Journal, *and* Leidger, *wherein is introduced a very great Variety of Inſtances; the ſeveral Difficulties and Diſtinctions of which are all along remark'd and remov'd, by particular Notes and Explanations.*

AN ESSAY ON BOOK-KEEPING.

BOOK-KEEPING is the Art of ſtating our Accompts, ſo as rightly to repreſent the condition of our Affairs; to which end, the *Italian* manner of Debtor and Creditor, by double entry, is by experience, found moſt conducive, and therefore not only altogether practis'd by the *Merchant*, whoſe buſineſs is moſt extenſive, and comprehends the greateſt variety; but is alſo allow'd the beſt method both for the *Steward* and *Publick Accomptant*.

The Books uſed in this way of keeping Accompts are chiefly three, *viz. Waſte-Book*, *Journal*, and *Leidger*; the diſtinct ſervice of each of which, and their dependancies one upon another, with ſome little Appendages, is the whole Art of Book-keeping, and conſequently the whole Subject of this Treatiſe.

'Tis true, there are ſeveral other Books generally uſed in the Compting-Houſe, *as, an* Invoice-Book, Book of Sales, &c. *but as they are all but meer Copies, ſo a ſight of them is ſufficient inſtruction.*

To proceed then in the Method propos'd, I am firſt to ſhew the diſtinct ſervice, or different uſe of each of the three grand Books mention'd.

Of the WASTE-BOOK.

And firſt in the *Waſte-Book*, (or *Blotter*, as it is ſometimes call'd, which is rul'd with a Margin, and three Columns for Pounds, Shillings, and Pence) is writ down, by Way of Memorandum, every occurrence of Trade juſt as it happens; as if on the firſt day of *July* you buy a Pipe of Port-Wine for 27 *l.* ready money; and on the 4th ſell to *Edw. Ellis* 12 Pipes of Sherry, at 30 *l. per* Pipe, of which he pays you 70 *l.* down, and for the reſt you give him a month's Credit: All the form of expreſſing theſe Caſes in the *Waſte-Book* is as follows, *viz.*

	July 1ſt.			
/	Bought a Pipe of Port Wine, for which I paid	*l.* 27	*s.* 00	*d* 0
	4th.			
/	Sold to *Edward Ellis* 12 Pipes of Sherry, at 30 *l. per* Pipe.			
	l. s. d.			
	Receiv'd in ready Money 70 00 0			
	Reſt due at 1 Month 290 00 0			
		360	00	0

And

And ſo of any other matter, as will more evidently appear from the *Waſte-Book* itſelf annex'd.

I am very ſenſible that in many Compting-houſes, *the method of their* Waſte-Book *is very different from this here laid down; it being, according to the practice of ſome* Book-keepers, *nothing but a rough draught of their* Journal, *every entrance being therein made in full form, and the Debtor and Creditor as particularly expreſs'd as in the* Journal *itſelf: but as that manner has its objections even in real Buſineſs, ſo in imaginary Accompts, form'd only for Inſtruction, it is altogether inconſiſtent and abſurd; for if the Propoſitions are given ready ſtated, what remains for the Learner to attempt?* But to return.

Of the JOURNAL.

The ſecond Book mention'd was the *Journal*; and therein (being rul'd in the ſame manner) every Caſe of the *Waſte-Book* is more methodically expreſs'd, with particular mention of the proper Debtor, Creditor, and Sum of money, in one line, and the other circumſtances of the Affair in another, if the Caſe be ſingle, *i. e.* have but one Debtor or Creditor; or if not ſingle, *i. e.* have more than one Debtor or Creditor, in ſo many other lines as there are different Debtors or Creditors; thus, ſuppoſing the two Caſes before given, in the *Journal* they will ſtand as follows, *viz.*

	July 1*st.*			*l.*	*s.*	*d*
5.	Port Wine Dr. to Caſh 27 *l.*					
2.	Paid for one Pipe			27	00	0
	4*th.*					
	Sundry Accounts Dr. to Sherry 360 *l.*					
2.	Caſh received in Part for 12 Pipes, at 30*l.* ℔ Pipe	70	00 0			
6.	*Edward Ellis*, for the Reſt due at 1 Month	290	00 0			
				360	00	0

And in making theſe Journal Entries lies the chief difficulty of Book-keeping; the explication of which will fall more properly under the other diviſion, wherein I am to ſhow the dependancies of the ſeveral Books on each other. I therefore now proceed to the Uſe

Of the LEIDGER.

The *Leidger* is rul'd with a double Column in the Margin, one for the Month, the other for the Day, and alſo with a Column for the Folio, before thoſe for *l. s. d.*

And this Book, as it is the largeſt, ſo it is the moſt material; the other two being but preparatives to this, which contains particular ſtated Accompts of every *Perſon* you deal with, and every *Commodity* you traffick in. Every Accompt in this Book conſiſts of two parts, a Debtor and a Creditor; if the Accompt be of a *Perſon*, the Debtor-ſide ſhews what he owes you, the Creditor what you owe him; or if it be an Accompt of *Goods*, the

the Debtor-ſide ſhews what charges you have been at for them, and the Creditor, what returns they have made.

Note, For the ready finding any Accompt in the *Leidger*, there muſt be an *Alphabet* prefix'd, directing to the *Folio*. See the *Leidger* annex'd.

Thus much for the particular uſe of each Book; I proceed to conſider their dependance upon one another.

Firſt then, the *Caſe*, as was before noted, being enter'd into the *Waſte-Book* juſt as it occurr'd, the next Step is to journalize, or bring it into the *Journal*; to do which, it muſt be conſider'd what Accompt to charge Debtor, and what Creditor; which being diſcover'd by regarding this general *Rule*, *viz.*

What you receive,
or,
The Perſon you deliver to, } *is Debtor.*

What you part with,
or,
The Perſon you receive from, } *is Creditor.*

Enter it in the form before mention'd, in deſcribing the *Journal*; that is, the Debtor, Creditor, and Sum, in one line, and the other Particulars in ſo many other lines as are neceſſary, inſerting alſo in the Margin the Folio's of the *Leidger*, where the Accompts mention'd are to be found, placing the Debtor Folio's above, and the Creditor Folio's under a little line, thus $\frac{f}{2}$, which being done, and the *Waſte-Book* mark'd with a daſh in the Margin, to ſignify its being journaliz'd; you are next to

poſt

poſt the *Caſe* into your *Leidger*; to do which, having open'd the ſaid Book, and found the Accompt to be charg'd Debtor, it already form'd in your *Leidger*, or titled the ſaid Accompt, if not before made; firſt ſet down the Month and Day in their proper Columns, and then write as much of the circumſtances of the Affair as one line will contain, * beginning with the word *To*, and the Title of the Accompt to be credited; then having alſo inſerted the Sum in its proper place, and the referring Figure in the Folio Column, turn to the Accompt to be charg'd Creditor, and dating it as before, write the ſame thing, only changing the Title of the Accompt, and the word *To* into *By*. Thus, were you to poſt the Journal-Entry of the 1ſt of *July*, where *Port Wine* is Debtor to *Caſh*; firſt look out the Accompt of *Port Wine* in Folio 5, and under it on the Debtor-ſide write

			Pipe	*Fol.*	*l.*	*s.*	*d.*
July	1	To Caſh paid for ——	1	2	27	00	0

Note, *In Accompts of Goods, where either number, weight, or meaſure is conſider'd, there is another Column drawn, to inſert the Quantity, as above.*

Then turning to the Accompt of *Caſh*, write on the Creditor-ſide,

			Fol.	*l.*	*s.*	*d.*
July	1	By Port Wine paid for 1 Pipe	5	27	00	0

* Note, *That tho' in writing in the* Leidger, *we always endeavour to make the entry in one line; yet in printing, by reaſon of the narrowneſs of the Page, we have been ſometimes forc'd to break that Rule.*

This

This done, return to your *Journal*; and, as a mark that the Caſe is poſted into your *Leidger*, place a Point againſt each of the referring figures in the Margin, thus, $\frac{5}{2}$: See the *Journal* itſelf, or the Specimen before given; and this finiſhes the whole proceſs of an *Accompt*.

Having thus ſhewn the diſtinct uſe of the ſeveral Books, and their dependance upon each other, I now come to the explanation of a few Particulars I hinted at in the firſt page, by the name of Appendages, under the four following Heads.

Firſt, The Method of tranſpoſing Accompts from one Folio of the *Leidger* to another.

Secondly, The way to make a Tryal-Ballance, or to prove the truth of your Poſting.

Thirdly, How to draw out the real Ballance of the whole.

Fourthly, The manner how a new Inventory is to be form'd from the ſaid Ballance, in order for the opening new Books.

Firſt, The Method of tranſpoſing Accompts from one Folio of the *Leidger* to another.

If at any time an Accompt becomes ſo fill'd with particulars, either on the Dr. or Cr. ſide, as that there is a neceſſity of removing it to ſome other *Folio*, obſerve the following Directions, *viz.*

1. If

1. If it be a *Man's Accompt*, or either of the general *Accompts* of *Stock*, *Caſh*, or *Profit* and *Loſs*; caſt up both the Dr. and Cr. ſides, and carry only the *Ballance* to the *New Accompt*, by making the ſaid *New Accompt* Dr. to the *Old*, for the Difference, if the Dr. ſide be heavieſt; or if the Cr. ſide be heavieſt, the *Old Accompt* Dr. to the *New*.

2. If it be any *Accompt* of *Goods*, or *Ships*, &c. caſting up both ſides as before, (but without conſidering the *Ballance* or *Difference*) charge the *New Accompt* Dr. to the *Old*, for the total quantity, and price of the Goods bought; and the *Old Accompt* Dr. to the *New*, for the total quantity, and price of what is ſold; thus will the *Old Accompt* ſtand evened, and the totals of both its Dr. and Cr. ſides juſtly appear on the *New One* open'd.

Secondly, The Way to make a Tryal-Ballance, or to prove the truth of your Poſting.

Add up all the Dr. ſides throughout the whole *Leidger* into one total, and all the Cr. ſides into another; if both the ſaid totals prove the ſame, the work is certainly right; for, as no Accompt is ever charg'd Dr. with any Sum, but ſome other Accompt ought, at the ſame time, to be credited with the like value; ſo, if every Caſe be duly poſted with its double Entry, the totals of the Dr. and Cr. ſides muſt needs agree. But if upon ſuch Tryal they do not agree, and no miſtake is made in adding, you may be aſſur'd you have miſs'd in poſting, either by entering ſome parcel in both Accompts on the Dr. ſide, or in both on the Cr. ſide; or by entering only the Dr. without the

Cr.

Cr. or the Cr. without the Dr. or laſtly, by charging the Dr. and Cr. with different Sums. And to diſcover ſuch Errors, you muſt careſully prick over your *Leidger*, that is, begin with the firſt Entry, where *Stock* is made Dr. to *John Smart*, and at the end of the Sum make a Dot, thus (.) then turn to the counter part, *viz.* the Cr. in Fol. 5, and make the like mark there; and ſo proceed with every Entry, from firſt to laſt; and having, by this means, found your Miſtake, if it be of the firſt Kind, rectify it by firſt charging the Dr. or Cr. omitted, and then diſcharging the ſuperfluous Dr. or Cr. by writing againſt it To, or By *Error* the ſame ſum; thus, ſuppoſe the firſt Caſe, where *Caſh* is Dr. to *Andrew Smith* 30 *l.* had been enter'd in both Accompts on the Dr. ſide, as follows,

Caſh	Dr.	Per Contra	Cr.
	l.		
To *Andrew Smith* —	30		

Andrew Smith —	Dr.	Per Contra	Cr.
	l.		
To Caſh — — —	30		

To rectify this miſtake, firſt make *Andrew Smith* Cr. by *Caſh*, as it ought to have been, and then, to take off the wrong charge on the Dr. ſide of his Accompt, write by *Error* on the Cr. ſide 30 *l.* which, as it ballances the miſtake on the Dr. ſide, ſo it leaves the Accompt rightly ſtated, as follows,

Caſh	Dr.	Per Contra	Cr.
	l.		
To *Andrew Smith* —	30		

Andrew Smith	Dr.	Per Contra	Cr.
	l.		*l.*
To Caſh ——	30	*By Caſh* ——	30
		By Error ——	30

If the Error be of the ſecond kind, 'tis adjuſted by only making the charge omitted; or if laſtly, the fault be in charging the Dr. and Cr. with different ſums, ſee which is the right; if the Dr. be right, conſider whether the Cr. be greater or leſs; if leſs, charge it again by the ſame thing for the deficiency; if greater, charge the Dr. of the ſame Accompt to *Error* for the exceſs: Again, if the ſum be right on the Cr. ſide, and the Dr. be wrong, obſerve as before, whether the error be too much, or too little: and accordingly, either charge it again Dr. for the deficiency, or diſcharge the exceſs by *Error* on the Cr. ſide of the ſame Accompt; and thus are all miſtakes in Merchants Books amended, without erazing, or ſcratching out, which is never, upon any Accompt, to be allow'd.

Note, This pricking of the *Leidger*, as it will be found abſolutely neceſſary before Ballancing, ſo the ſooner it is begun the better, being the eaſier perform'd; and what is done, being mark'd, will not be the next time to be repeated.

Thirdly, How to draw out the real Ballance of the whole.

To do which, you muſt erect one more Accompt in your *Leidger*, or rather firſt on a looſe Sheet

Sheet of Paper, by the Title of *Ballance Dr. Per Contra Cr.* to the Dr. ſide of which will be brought whatever *Money*, *Goods*, or *Debts* then belong or remain due to you; and on the Cr. ſide will appear all the *Debts* you owe to others; and by this, and the Accompt of *Profit* and *Loſs*, (which with *Stock* muſt be left open to the laſt) will all your other Accompts be even'd.

For, beginning with your Accompt of *Caſh*, add up both the Dr. and Cr. ſides, that is, both the receipts and payments; and ſubſtracting the one from the other, charge *Ballance* Dr. to the ſaid Accompt of *Caſh* for the money remaining in your Hands; ſo that *Caſh* being alſo credited by the ſaid *Accompt* of *Ballance* for the ſaid money remaining, both ſides of the Accompt will then be even; but as the *Leidger* contains Accompts of ſeveral ſorts, ſo there are other things to be done in order to cloſe them, beſides carrying their remainders to *Ballance*.

Firſt, in *Accompts* of *Goods* there are theſe three Varieties; 1ſt, when none are ſold, then the Accompt is even'd by crediting it by *Ballance* for the whole remaining, at the prime Coſt; 2d, when all are ſold, then the Accompt is ballanc'd only by *Profit* and *Loſs*, by charging the *Goods* Dr. to that *Accompt* for the Gain, or Cr. for the Loſs; 3d, when only part are ſold; and then firſt carry the Remainder to *Ballance* at the prime Coſt, and afterwards charge the *Goods* Dr. to, or Cr. by, *Profit* and *Loſs*, for the gain or loſs on what are ſold.

Secondly, in *Accompts* of *Men*, there are alſo three Varieties, 1ſt, when the Dr. ſide is heavieſt, that is, when they owe you, then credit their Accompts by *Ballance* for the difference; 2d, when

the Cr. ſide is heavieſt, that is, when you owe them, then debit their Accompts to *Ballance* for the difference; 3d, when both Sides are even, that is, when neither they owe any thing to you, nor you to them; and then you have only to add up the Particulars on both Sides, and ſet down the Sums.

Thirdly, all ſuch *Accompts*, as *Houſe-Expences*, *Charges* on *Merchandize*, *Refuſal* of *Bargains*, *&c.* as they are only particulars of irrecoverable Expences, or Diſburſements which turn to no accompt, ſo they are all ballanc'd by *Profit* and *Loſs*.

Laſtly, when all other *Accompts* are clos'd, and only *Profit* and *Loſs*, *Stock* and *Ballance*, ſtand open; to cloſe them, firſt begin with *Profit* and *Loſs*, and having ſumm'd up both the ſides, and thereby found the difference, that is, your clear Gains, or Increaſe of Stock, ballance your *Profit* and *Loſs* by charging it Dr. to the Accompt of *Stock* for the ſaid Sum; then alſo adding up your *Stock*, carry the *Ballance*, that is, your neat Eſtate, to the Cr. Side of your *Accompt* of *Ballance*, which will make the total of the ſaid Cr. Side of *Ballance* exactly equal to the total of the Dr. Side, and thereby fully prove the truth of the whole performance.

Fourthly, The manner how a new Inventory is to be form'd from the ſaid Ballance, in order for the opening new Books.

As it is plain from the firſt view of the Accompt of Ballance, that the particulars on the Dr. ſide, are the ſeveral Items or Branches of your Eſtate, and the particulars on the Cr. ſide, the

ſeveral

ſeveral Debts you owe; ſo the ſaid particulars on the Dr. ſide, muſt in your new Books be all made Drs. to *Stock*, and *Stock* Dr. to the ſeveral particulars on the Cr. ſide, thus,

Stock Dr.	Per Contra Cr.
To John Smart,	*By Caſh,*
To Samuel Eaſy,	*By Sherry,*
To Simon Noble,	*By Tobacco,*
&c.	*&c.*

Thus much by way of Theory; I now proceed to the practick Part: For, as general Rules are ſeldom well underſtood without Examples, I have annex'd a ſmall ſett of Books, with due explanation, wherein I have endeavour'd to introduce all the variety I could; and tho' many things very different from what are here deliver'd, may happen in real Buſineſs, yet theſe well underſtood, thoſe cannot poſſibly prove difficulties.

When a *Merchant* begins the World, the firſt thing he does is to open his *Waſte-Book*, with an Inventory of his preſent *Stock* or *Eſtate*, which conſiſts of what *Money* he has in his hands, what *Goods* are in his warehouſe, *&c.* and what *Debts* are owing to him; ſubjoining alſo an Accompt of what *Debts* he owes to others; the form of which immediately follows in the firſt page of the *Waſte-Book*.

The Waſte-Book.

Laus Deo, *in* London, *the* 24*th of* June 1737.

An Inventory of the Money, Goods, and Debts, belonging to me A. B. *taken this day as follows,* viz.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
I Have in ready Money	10000	00	0			
Alſo 21 Pipes of Sherry, at 25 *l.* 10 *s. per* Pipe	535	10	0			
30 Hogſheads of Tobacco, at 10 *l. per* Hhd.	300	00	0			
20 Casks of Brandy, at 15 *l. per* Cask	300	00	0			
$\frac{1}{8}$ Part of the Ship *James*, coſt	200	00	0			
Andrew Smith owes me, *per* Note on demand	30	00	0			
Benj. Jones owes me, *per* Note due *October* 4th	40	00	0			
Edward Harrett owes me, *per* Bond at 6 *per Cent.*	100	00	0			
				11505	10	0

I owe as follows.

To *John Smart*, on demand	40	00	0			
To *Sam. Eaſy*, due 15th *Dec.* next	10	00	0			
To *Simon Noble*	30	00	0			
To Sir *Peter King*	200	00	0			
				280	00	0

And thus having made the Inventory, you next open the Journal, *and therein enter the ſeveral particulars as they are Debtors to* Stock, *and alſo charge* Stock *Debtor to the ſeveral Perſons you are indebted to. See the* Journal.

London, *the 25th of* June, 1737.	*l.*	*s.d*
✓ *Andrew Smith* has paid me in full	30	000
In this first Occurrence of your Trade, it is plain, that as Andrew Smith *stands a Dr. in your* Leidger 30 l. *so now, having paid you that Sum, you have no way of clearing his Accompt, (without crossing it out, a way which Merchants never use) but by giving it credit for as much; and as* Money *is the thing receiv'd, you therefore charge* Cash *Dr. and* Andrew Smith *Cr. as will appear more plain in the* Journal, *to which you must now, and always refer.*		
27th.		
✓ Paid *John Smart*, in Part	20	000
This Case being just the reverse of the former, I need only refer to the Journal.		
July 1st.		
✓ Bought a Pipe of Port Wine, for which I paid	27	000
In this Case, Port Wine *being evidently the thing receiv'd, and* Money *the thing parted with; 'tis plain, by the general Rule given Page 5, that* Port Wine *must be charg'd Dr. and* Cash *Cr. I shall therefore for the future, leave things of this easy nature without farther explanation.*		
2d.		
✓ Sold 3 Hhds of Tobacco, at 11 *l.* 5 *s. per* Hhd, for present Money	33	150
4th.		
✓ Bought of *James Long* 3 Hhds of Sugar, at 19 *l.* 14 *s. per* Hhd.		
Paid ½ down	29 11 0	
Rest due on demand	29 11 0	
	59	020
There are two ways to journalize this Case, viz. *either by first making the* Sugar *Dr. to* James Long *for the whole Sum, and then charging* James Long *Dr. to* Cash *for the part paid; or (which in my opinion is the shortest and best Method) by charging the* Sugar *at once Dr. to* Sundry Accompts, viz. *to* Cash *for the Money paid, and to* James Long *for the remainder due.*		

London, *the* 4*th of* July, 1737. | *l.* | *s.* *d.*

Sold to *Edward Ellis* 12 Pipes of Sherry, at 30 *l.* *per* Pipe

	l.	*s.*	*d.*
Receiv'd in ready Money	70	00	0
Reſt due at 1 Month	290	00	0
			360 00 0

Here, according to the foregoing Rule, Sundry Accompts *are Dr. to* Sherry, *viz.* Caſh *for the money receiv'd, and* Edward Ellis *for the remainder due.*

6*th.*

Lent *Simon Johnſon* upon Bond for three Months, at 6 *l. per Cent. per Ann.* — 200 00 0

In ſuch Caſes as theſe, ſome immediately charge the Borrower *Dr. to* Caſh *for the Principal, and to* Profit *and* Loſs, *or* Intereſt Accompt *for the Intereſt; but as the Payment may poſſibly be made either before or after the Time appointed, I think it better to charge the* Borrower *only for the Principal at the lending; and not credit* Profit *and* Loſs, *till the Intereſt is receiv'd.*

9*th.*

The Owners of the Ship *James* bring in their Account of Freight, which amounts to 688 *l.* my $\frac{1}{8}$ Part which I have receiv'd, is — 86 00 0

In this Caſe, the Money *receiv'd ariſing from the* Ship James, *it is plain that as* Caſh *muſt be made Dr. ſo the* Ship James *muſt be charg'd Cr.*

12*th.*

My Couſin *Kind* is dead, and has left me a Legacy of 500 *l.* to be paid by the Executors *A. B.* at a year to come. — 500 00 0

Here, as the Money is not paid down, ſo the Executors A. B. *muſt be charg'd Drs. to* Profit *and* Loſs.

London, *the* 15*th of* July, 1737. | *l.* | *s. d.*

Bought of *David Williams*, and ſent as an Adventure to *Barbadoes*, in the Ship *Swift*, Capt. *Thomſon*, Maſter, conſign'd to *Peter Careful*, the following Goods, mark'd and number'd as *per* Margin, *viz.*

P. C. No. 1 2

	l.	*s.*	*d.*
7 Pieces of *Holland*, at 18 *l. per* Piece	126	00	0
48 Yards of Scarlet Cloth, at 22 *s. per* Yard	52	16	0
Paid Charges on the ſaid Goods	7	04	0
	186	00	0

In Caſes of this nature, where the things receiv'd are immediately ſent away, there remains nothing to be charg'd Dr. but the Voyage ; *and the goods being bought upon truſt, the Seller,* David Williams, *muſt be Cr.*

16*th.*

Paid as a *Premium* to *John Evans*, for enſuring 200 *l.* on my aforeſaid Adventure — 10 00 0

This being plainly a farther Charge upon the Voyage, the ſaid Accompt *muſt again be charg'd* Dr. *and* Caſh Cr.

19*th.*

Barter'd 1 Pipe of Sherry, at 32 *l.* for 2 Bales of Muſlin of the ſame Value — 32 00 0

21*ſt.*

Barter'd 15 ½ Hhds of Tobacco, at 12 *l. per* Hhd, for the Goods following, *viz.*

	l.	*s.*	*d.*
4 Hhds of Sugar, at 15 *l. per* Hhd	60	00	0
7 Pieces of *Holland*, at 18 *l. per* Piece	126	00	0
	186	00	0

London, *the 24th of* July, 1737.

Barter'd with *Thomas Freeman, viz.*

	l.	*s.*	*d.*
1 ½ Hhd of Tobacco, at 12 *l. per* Hhd —	18	00	0
And 2 Pipes of Sherry, at 30 *l. per* Pipe	60	00	0
For 3 Pieces of *Holland*, at 8 *l. per* Piece	24	00	0
And 42 Yards of Black Cloth, at 18 *s. per* Yard	37	16	0

l.	*s.*	*d.*
78	00	00
61	16	00

In Cases of this nature where several sorts of Goods are exchang'd for several, whether their value be equal or unequal, charge the Person *you barter with Dr. to the* Goods *you deliver, and make the* Goods *you receive Dr. to the said* Person.

August 1st.

Edward Harret is broke, and I have compounded his Debt of 100 *l.* at 5 *s. per* Pound, the Composition receiv'd is — 25 00 00

Here, tho' you receive but 25 l. *yet, as you agree to take it for the* 100 l. *so you must clear* Edward Harret *of the whole Debt,* i. e. *you must charge* Cash *Dr. for what you do receive, and* Profit *and* Loss *Dr. for what you abate, making* Edward Harret *Cr. by both.*

4th.

Paid my Landlord one Quarter's Rent due at *Midsummer* last past — 20 00 00

Tho' Profit *and* Loss *might be immediately charg'd with this money, yet, as a distinct* Accompt *of your* House-Expences *will be more satisfactory, so it is better to charge the said* Accompt *for all such disbursements as they happen, ballancing the* Accompt *at last by* Profit *and* Loss.

London, *the 7th of* Auguſt, 1737. | *l.* | *s.* | *d*

Paid my Book-keeper his Quarter's Salary, and Bill of Charges on Letters, *&c.* —— 25 10 0

What was aforeſaid of Houſe-Expences, *may be here apply'd to* Charges *of* Merchandize, *which is the proper Dr. for all Payments not diſtinctly chargeable on any particular Commodity.*

——— 8*th.* ———

J. N No. 1 2 Shipp'd on Board the *Suſanna* Galley, Capt. *Tho. Emerſon* Maſter, for the Accompt of *John Naſh* at *Leghorn* the following Goods, mark'd and number'd as *per* Margin, *viz.*

	l.	*s.*	*d.*
23 Yards of my own Black Cloth, at 21 *s.* 6 *d. per* Yard ——	24	14	6
490 C. of Lead, at 8 *l.* 16 *s. per* Fother, coſt ——	220	17	5
Cuſtom and Charges paid ——	2	12	6
My Commiſſion, at 2 ½ *per Cent.* —	6	04	1½
	254	08	6½

This Voyage not being upon your own Accompt, your Truſt is diſcharg'd on ſhipping the Goods; and therefore, whether they ever come to his hands or no, you juſtly charge John Naſh *Dr. to the* Sundry Accompts, *viz. to* Black Cloth (*that Commodity having been your own, and formerly enter'd in your* Leidger) *to* Caſh *for the Lead and Charges; and to* Profit *and* Loſs, *or* Accompt *of* Commiſſion, *for your Allowance.*

——— 13*th.* ———

Given *George Newland*, for the Refuſal of 10 Lottery-Tickets undrawn —— 1 01 6

Here, as in the Caſes of Houſe-Expences, *and* Charges *on* Merchandize, *I would adviſe the erecting an* Accompt, *under the Title of* Refuſal *of* Bargains, *or* Accompt *of* Premio, *which ſhould be charg'd Dr. on all ſuch Occurrences, and like them, ballanc'd at laſt by* Profit *and* Loſs.

London, *the* 18*th of* Auguſt, 1737. | *l.* | *s. d*

Bought of *George Newland* 10 undrawn Tickets, at 9 *l.* 10 *s. per* Ticket, for which I paid —— 95 00 0

—— 26*th.* ——

Receiv'd Advice from *Peter Careful* at *Barbadoes*, that he hath receiv'd my Adventure; and in Return, has ſhipp'd on Board the ſame Ship, *viz.*

	l.	*s.*	*d.*
12 Hhds of Sugar, at 13 *l. per* Hhd, is	156	00	0
2 Hhds of Tamarins, at 47 *l. per* Hhd	94	00	0
Charges as *per* his Invoice, is ——	8	00	0
		258	00 0

In this Caſe, as you have an Accompt of your Factor's *Returns, as well as of his diſpoſal of your Adventure; ſo you have no need to charge him at all, but let one* Voyage *clear the other; make therefore the* Voyage *from* Barbadoes *Dr. to the* Voyage *thither for the Goods return'd, and to your* Factor's Accompt Current *for the Money he has diſburs'd.*

—— 29*th.* ——

Drawn my Bill on *John Naſh*, at *Leghorn*, for 924 Dollars, at 40 *d. per* Dollar, payable to *Samuel Davis*, for value here received, is —— 154 00 0

This being the ſame thing as if John Naſh *had himſelf paid you, you muſt charge* Caſh *Dr. and* John Naſh's Accompt Current *Cr.*

—— *September* 2*d.* ——

Ship *Swift* is arriv'd with my Goods from *Barbadoes*; Freight, Cuſtom, and other Charges paid here, comes to —— 85 10 0

Sold my 12 Hhds of Sugar on the Key, at 20 *l. per* Hhd for preſent Money —— 240 00 0

This Sugar being never brought home, nor enter'd into your Leidger, *charge the* Caſh *you receive for it Dr. to the* Voyage.

London, *the* 3*d of* September, 1737. | *l.* | *s.* | *d*

Brought into my Warehouſe my 2 Hhds of Tamarins, valu'd at 47 *l. per* Hhd ——— 94 00 0

Now let the Voyage *be clear'd, by giving it Credit by the* Tamarins.

——— 10*th.* ———

Sold my 2 Hhds of Tamarins, at 60 *l. per* Hhd, to *Joſeph Jenkins.*

	l.	*s.*	*d.*			
Received of him in Money ———	40	00	0			
For the reſt he has given me Bills on the following Perſons, *viz.*						
One on *Nathaniel Vincent*, for ———	30	00	0			
One on *Jacob James*, for ———	28	00	0			
And one on *Thomas Sands*, for ———	22	00	0			
				120	00	0

To prevent filling your Leidger *with Accompts of every perſon you may have a Bill upon, or who may have one on you, erect two general Accompts, one call'd* Bills receivable, *and the other*, Bills payable; *and charge the one with all the Bills you are to receive, and the other with all the Bills you are to pay.*

——— 12*th.* ———

Frederick Van Tromp, Merchant at the *Hague*, has ſent me by the *Eagle* Sloop, *David Jones* Maſter, to ſell for his Account, *viz.*

40 Pieces of *Holland*, each 105 Ells *Flem.* and 560 Yards of *Flanders* Lace.

Cuſtom and other Charges paid here, is ——— 108 00 0

Here, as you have Security in your own hands for the money you lay out for Frederick Van Tromp, *ſo you erect an Accompt of* Goods *for his* Accompt, *and charge it Dr. to* Caſh.

London, *the* 18*th of* September, 1737. | *l.* | *s.* | *d*

Sold to *Edward Johnſon* and Company, for the Account of *Frederick Van Tromp*, his 40 Pieces of *Holland*, each 105 Ells *Flem.* at 3 *s.* 4 *d. per* Ell, to pay at 3 Months, comes to ——— 700 00 0

——— 23 *d.* ———

Sold alſo *Frederick Van Tromp*'s 560 Yards of Lace, at 28 *s.* 6 *d. per* Yard, for preſent Money 798 00 0

My Commiſſion for the whole being 1498 *l.* at 2 ½ *per Cent.* ——— 37 09 0

And now having diſpos'd of all his Goods, ballance the Accompt, *by charging it Dr. to* F. V. Tromp's Accompt Current, *for what Money you have of his in your hands, and to* F. V. Tromp's Accompt of Time, *for the Money remaining due by* Johnſon *and* Company; *both which Accompts muſt be now made in your* Leidger. N B. *The difference between a man's* Accompt Current, *and his* Accompt of Time, *is explain'd in the* Leidger, *Fol.* 10.

——— *October* 1*ſt.* ———

Frederick Van Tromp has drawn a Bill on me payable at 10 Days Sight to *Jonathan Emerſon*, which I have accepted, the Sum is ——— 52 10 0

——— 4*th.* ———

By Order of *Frederick Van Tromp*, I have

F.V.T No. 1 2 3 ſhipp'd on Board the *Sailwell*, Capt. *Evans* Maſter, mark'd and number'd as *per* Margin, 3 Bails of colour'd *Colcheſter* Bayes, containing each 40 Pieces,

	l.	*s.*	*d.*
Prime Coſt ———	137	10	0
Cuſtom and other Charges ———	8	12	0
Due to *Tho Millington*, for dying	18	05	0
Due to *John Sutor*, for packing —	2	10	0
My Commiſſion on 166 *l.* 17 *s.* at 2 ½ *per Cent.* ———	4	03	7½
	171	00	7½

London, *the* 10*th of* October, 1737. | *l.* | *s.* | *d*

Paid *Jonathan Emerſon*, *Van Tromp*'s Bill on me — 52 | 10 | 0

Paid *Tho. Millington* for dying *Van Tromp*'s Bayes — 18 | 00 | 0

In this Caſe, as the abatement on Millington's *Bill is not your own advantage, but* Frederick Van Tromp's; *ſo you muſt not give* Profit *and* Loſs *credit for it, but* Van Tromp's Accompt Current, *which was before charg'd Dr. with it.*

17*th.*

Paid *John Sutor* in full, for packing *Van Tromp*'s Bayes — 2 | 10 | 0

24*th.*

Receiv'd of *Simon Johnſon* 200 *l.* I lent him, with 3 Months Intereſt for the ſame, at 6 *l. per Cent. per Ann.* — 203 | 00 | 0

Charge Caſh *Dr. to* Simon Johnſon *for the Principal, and Dr. to* Profit *and* Loſs *for the Intereſt. See the Caſe,* July *the* 6*th.*

November 2*d.*

Agreed with my Couſin *Kind* to go his Halves in 300 Yards of Broad Cloth, at 12 *s.* 6 *d. per* Yard; my ½ Share, which I have paid him, comes to — 93 | 15 | 0

There are two ſorts of Company Accompts, *the one where your Partner has the Management, and keeps the Accompt, as in this, and the next Example; and in this kind there is no difficulty, you having nothing to do but to charge your* Partner, *or the Goods in his hands, (which I think better) Dr. to* Caſh *for the money you pay, and to give the ſaid* Accompt *credit again for the returns. The other ſort, where you yourſelf are Manager and Accomptant, will be explain'd by the other following Caſes.*

London, *the* 10*th of* November, 1737. | *l.* | *s.d*

My Couſin *Kind* has brought in his Accompt of the Broad Cloth, and there appears due to me 108 *l.* 10 *s.* of which he pays me

	l.	*s.*	*d.*		
In Money	20	00	0		
Gives me an Aſſignment on *John Long* for	10	00	0		
And for the reſt gives me 5 Pieces of *Indian* Chince, valu'd at	78	10	0		
				108	10 0

20*th.*

Bought at *Lloyd's*, in Company with my Couſin *Kind*, each ½ the Ship *Bonadventure*, for which we are to pay the Owners at 6 Days — 700 00 0

In this Caſe, having made the Ship Bonadventure *in* Company *Dr. to the* Owners, *you are next to conſider how to charge your* Partner *for his* ½ *Share; to do which take this general Rule: Your* Partner's Accompt Current *muſt be made* Dr. *to his* Accompt *in* Company *for his Share of Goods bought; and your* Partner's Accompt *in* Company, *Dr. to his* Accompt Current, *for his Share of Goods ſold.* N. B. *For the difference between a Parner's* Accompt Current, *and his* Accompt *in* Company, *ſee the* Leidger, *Fol.* 11.

23*d.*

Receiv'd of my Couſin *Kind*, his half Share of the Price of the Ship *Bonadventure.* 350 00 0

Here Caſh *being made Dr. to Couſin* Kind's Accompt Current, *his* Accompt Current *will ſtand clear'd, and his* Accompt *in* Company *remain Cr. as it muſt have been made at firſt, had he paid down his Share.*

27*th.*

Paid the Owners of the Ship *Bonadventure*, in full 700 00 0

London, *the 3d of* December, 1737. | *l.* | *s.* | *d.*

The Master of the Ship *Bonadventure* has brought in his Bill of Repairs, which I have paid, amounting to ——— 36 10 0

Here, as before, having made the Ship *in* Company *Dr. to* Cash *for the Repairs paid, charge your Partner's* Accompt Current *Dr. to his* Accompt *in* Company, *for his share.*

——— 7th. ———

Stephen Dawner, James Dissel, and myself, resolving to trade together with an equal Joint-Stock, we buy of *Thomas Smother, viz.*

	l.	*s.*	*d.*
5 Hhds of Tobac. at 3 *l.* 12 *s. per* Hhd	18	00	0
& 20 Hhds ——— at 2 *l.* 19 *s. per* Hhd.	59	00	0
———			77 00 0

Having each of us paid down our shares.

In this Case, each having paid down his share, the Tobacco *in* Company *will stand Dr. to* Sundry Accompts, viz. *To* Cash *for your own share, and to each of your* Partner's Accompts *in* Company *for their shares.*

——— 12th. ———

Sold to *Jacob Fletcher* our 5 best Hhds of Tobacco, at 4 *l. per* Hhd.

	l.	*s.*	*d.*
Receiv'd of him in Part ———	12	00	0
Rest due on demand ———	8	00	0
———			20 00 0

In this Case, having given the Tobacco *in* Company *credit, both by* Cash *and* Jacob Fletcher, *make both your* Partners Accompts *in* Company *Drs. to their* Accompts Current, *for their several shares of the* 12 l. *receiv'd, giving them no farther credit for the other* 8 l. *till* Jacob Fletcher *pays it.*

——— 19th. ———

Sold our other 20 Hhds of Tobacco, at 3 *l.* 10 *s. per* Hhd, for present Money ——— ——— 70 00 0

London, *the* 25*th of* December, 1737.	*l.*	*s.*	*d.*
Jacob Fletcher has paid me in full for our Tobacco	8	00	00
Bought 85 Tons of Logwood, at 2 *l. per* Ton, for preſent Money	170	00	00
30*th.*			
J. S. No. 1 2 3 *Stephen Dawner, James Diſſel,* and myſelf, ſtill reſolving to trade together, we have each of us put into Company as follows, (intending to make our ſhares even with Money) *viz.*			
	l.	*s.*	*d.*
Stephen Dawner, 50 Tons of Lead, at 8 *l.* 10 *s. per* Fother	435	17	11¼
James Diſſel, 60 Pieces of Serge, at 6 *l. per* Piece	360	00	00
I have put in 85 Tons of Logwood, at 2 *l.* 10 *s. per* Ton	212	10	00
I have alſo paid Cuſtom, *&c.* on the ſaid Goods	42	00	00
	1050	07	11¼
All which we have ſhipp'd on board the *Mary* Sloop, Capt. *Evans,* Maſter, conſign'd to *John Stone,* Merchant, at *Marſeilles,* to ſell for our Accompt, being mark'd and number'd as in the Margin.			
To ſtate this Caſe, the beſt Way is, firſt, to charge the Voyage *to* Marſeilles *Dr. to each Man's* Accompt Current, *for the ſeveral Goods they put into* Company, *and to* Logwood *and* Caſh, *for your own part; and then make each of their* Accompts Current *Dr. to their* Accompts *in* Company *for their* ⅓ *ſhares of the whole amount.*			
January 4*th.*			
Upon ſettling Accompts with *Stephen Dawner* and *James Diſſel,* there appears due from me	*l.*	*s*	*d.*
To *Stephen Dawner*	85	15	3½
To *James Diſſel*	9	17	4¼
Which I have paid, the whole being	95	12	07¾

London, *the* 10*th of* January, 1737. | *l.* | *s.* | *d*

The Ship *Bonadventure*, in which my Couſin *Kind* and myſelf had each a ½ ſhare, is unfortunately blown up, being totally deſtroy'd, the whole Damage is —— 736 10 0

Here as the Loſs is to be divided, ſo Profit *and* Loſs *muſt be made Dr. only for your own Part, and your Couſin* Kind's Accompt *in* Company *Dr. for his, the* Ship *in* Company *Cr. by both.*

—— 15*th.* ——

Stephen Dawner, *James Diſſel*, and myſelf, each ⅓, have bought of *Thomas Merchant* 9 Hhds of Sugar, at 5 *l.* 10 *s. per* Hhd, to pay at 6 Days; the Goods being in my hands, and at my diſpoſal —— 49 10 0

—— 22*d.* ——

Stephen Dawner being in the Country, *James Diſſel*, and myſelf, have paid *Tho. Merchant* in full.

	l.	*s.*	*d.*
James Diſſel having paid ——	20	00	0
And I the reſt ——	29	10	0
——			49 10

—— 31*ſt.* ——

Stephen Dawner being come to Town, has even'd our Accompts, by paying each of us what we had advanc'd for him, *viz.*

	l.	*s.*	*d.*
To *James Diſſel* ——	3	10	0
To me ——	13	00	0
——			16 10 0

—— *February.* 6*th.* ——

Sold 3 Hhds of our Sugar to Sir *Nicholas Long*, at 6 *l. per* Hhd, to pay at 10 Days —— 18 00 0

London, *the* 13*th of* February, 1737.	*l.*	*s.*	*d*
Stephen Dawner hath taken to himſelf 2 Hhds of our Sugar, as his ſhare of what remains	11	00	0
When a Partner withdraws his ſhare, or any part thereof, charge his Accompt *in* Company, *Dr. to the* Goods *in* Company, *for what he takes.*			
17*th.*			
Receiv'd of Sir *Nicholas Long*, in full, for Sugar,	18	00	0
20*th.*			
James Diſſel, and myſelf, have parted the other 4 Hhds of Sugar between us, their value, at 5 *l.* 10 *s. per* Hhd, is	22	00	0
And now, as your Partner's Accompt in Company *is to be charg'd Dr. to the* Sugar *in* Company *for his ſhare withdrawn, (according to the foregoing direction) ſo you muſt alſo charge the proper Accompt of* Sugar *Dr. to the ſaid* Sugar *in* Company *for your own part.*			

Thus having, I hope, propos'd a ſufficient variety of Caſes, for the full explanation of the matter; I ſhall now end the *Waſte-Book*, and proceed to the *Journal*, to which we have all along referr'd.

The

The Journal.

Laus Deo, *in* London, *the 24th of* June 1737.

Sundry Accompts Drs. to Stock, 11505 *l.* 10 *s.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
2	CASH in ready Money ——	10000	00	0			
3	Sherry for 21 Pipes, at 25 *l.* 10 *s. per* Pipe	535	10	0			
3	Tobacco, for 30 Hhds, at 10 *l. per* Hhd	300	00	0			
3	Brandy, for 20 Casks, at 15 *l. per* Cask	300	00	0			
3	Ship *James*, for $\frac{1}{8}$ Part, cost ——	200	00	0			
4	*Andrew Smith, per* Note, on demand	30	00	0			
4	*Ben. Jones, per* Note, due *October* 4th	40	00	0			
4	*Edw. Harret, per* Bond, at 6 *l. per Cent*,	100	00	0			
1					11505	10	0

Stock Dr. to Sundry Accompts, 280 *l.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
1							
4	To *John Smart*, on demand ——	40	00	0			
4	To *Samuel Easy*, due 15th of *Dec.* next	10	00	0			
5	To *Simon Noble* ——	30	00	0			
5	To Sir *Peter King* ——	200	00	0			
					280	00	0

This done, turn to your Leidger, *and therein open Accompts for every one of these particulars, i. e. write by way of Title, at proper distances, in a Text Hand, first,* Stock *Dr. on one side of the Folio, and on the other side.* Per Contra *Cr. then* Cash *Dr.* Per Contra *Cr.* &c. *and having thus titled all your Accompts, turn to the first Dr. which is* Cash, *and under it, on the Dr. side, having first dated it, write, To* Stock *in ready Money, then insert the Folio and Sum, and turning to the Accompt of* Stock, *write under it on the Cr. side, By* Cash *in ready Money; observing also the Date, Folio, and Sum; and thus proceed with all the rest: and this is what is call'd* Posting.

London, *the* 25*th of* June, 1737.

		l.	*s.*	*d*
2	Caſh Dr. to *Andrew Smith*, 30 *l.*			
4	Receiv'd of him in full	30	00	0
	27*th.*			
4	*John Smart* Dr. to Caſh, 20 *l.*			
2	Paid him in Part	29	00	0
	July 1*ſt.*			
5	Port Wine Dr. to Caſh, 27 *l.*			
2	Paid for 1 Pipe	27	00	0
	2*d.*			
2	Caſh Dr. to Tobacco, 33 *l.* 15 *s.*			
3	Receiv'd for 3 Hhds, at 11 *l.* 5 *s. per* Hhd.	33	15	0
	4*th.*			
6	Sugar Dr. to Sundry Accompts, 59 *l.* 2 *s.*			
2		*l.*	*s.*	*d.*
	To Caſh paid in Part for 3 Hhds at 19 *l.* 14 *s.*	29	11	0
5	To *James Long*, for the reſt on demand	29	11	0
		59	02	0
	Sundry Accompts Dr. to Sherry, 360 *l.*			
		l.	*s.*	*d.*
2	Caſh receiv'd in Part for 12 Pipes, at 30 *l. per* Pipe	70	00	0
6	*Edw. Illis*, for the reſt due at 1 Month	290	00	0
3		360	00	0
	6*th.*			
5	*Simon Johnſon* Dr. to Caſh, 200 *l.*			
2	Lent him upon Intereſt at 6 *per Cent. per Ann.*	200	00	0
	9*th.*			
2	Caſh Dr. to Ship *James*, 86 *l.*			
3	Receiv'd for my $\frac{1}{8}$ Part of 688 *l.* Freight	86	00	0
	12*th.*			
	A. B. Executors of Couſin *Kind*, Drs. to Profit and Loſs, 500 *l.*			
5	Left me as a Legacy by my ſaid Couſin *Kind* to be			
4	paid at 1 Year	500	00	0

London, *the* 15*th of* July, 1737. | *l.* | *s.* | *d.*

6 Voyage to *Barbadoes* Dr. to Sundry Accompts, 186 *l.*
6 To *David Williams*, for

	l.	*s.*	*d.*			
7 Pieces of *Holland*, at 18 *l. per* Piece	126	00	0			
48 Yards of Scarlet Cloth, at 22 *s. per* Yd.	52	16	0			
2 To Cash paid Charges on the said Goods	7	04	0			
				186	00	0

16*th*.

Voyage to *Barbadoes* Dr. to Cash, 10 *l.*
6/2 Paid as a Premium to *John Evans*, to insure 200 *l.* on my Adventure — 10 00 0

19*th*.

7/3 Muslin Dr. to Sherry 32 *l.*
For 2 Bales receiv'd in Barter for 1 Pipe — 32 00 0

21*st*.

Sundry Accompts Dr. to Tobacco, 186 *l.*

	l.	*s.*	*d.*			
6 Sugar, for 4 Hhds, at 15 *l. per* Hhd —	60	00	0			
6/3 *Holland*, for 7 Pieces, at 18 *l. per* Piece	126	00	0			
Receiv'd in Barter for 15 ½ Hhds of Tobacco —				186	00	0

24*th*.

7/3 *Tho. Freeman* Dr. to sundry Accompts, 78 *l.*

	l.	*s.*	*d.*			
3 To Tobacco, for 1 ½ Hhd, at 12 *l. per* Hhd	18	00	0			
3 To Sherry, for 2 Pipes, at 30 *l. per* Pipe	60	00	0			
Deliver'd him in Barter				78	00	0

Sundry Accompts Dr. to *Tho. Freeman* 61 *l.* 16 *s.*

	l.	*s.*	*d.*			
6 *Holland*, for 3 Pieces, at 8 *l. per* Piece	24	00	0			
7 Black Cloth, for 42 Yards, at 18 *s. per* Yd.	37	16	0			
7 Receiv'd of him in Barter				61	16	0

Auguſt 1*ſt*.

Sundry Accompts Dr. to *Edward Harret*, 100 *l.*

	l.	*s.*	*d.*			
2 Cash receiv'd in Compoſition of his Debt	25	00	0			
1/4 Profit and Loſs abated him —	75	00	0			
				100	00	0

London, *the 4th of* August, 1737.

		l.	s.	d.
7	House Expences Dr. to Cash 20 *l.*			
2	Paid a Quarter's Rent, due at Midsummer	20	00	0
	7th.			
7	Charges of Merchandize Dr. to Cash, 25 *l.* 10 *s.*			
2	Paid my Book-keeper a Quarter's Salary, and his Bill of Charges	25	10	0
	8th.			
	John Nash of *Leghorn* Dr. to Sundry Accompts, 254 *l.* 8 *s.* 6 *d.* ½.			
		l.	*s.*	*d.*
8	To Black Cloth, for 23 Yards at 21 *s.* 6 *d. per* Yard	24	14	06
7	To Cash for 490 lb. of Lead, at 8 *l.* 16 *s. per* Fother, and Charges	223	09	11
2	To Profit and Loss for my Commission	6	04	01½
		254	08	6½
	13th.			
7	Refusal of Bargains Dr. to Cash, 1 *l.* 1 *s.* 6 *d.*			
2	Given *George Newland*, for the Refusal of 10 Tickets undrawn	1	01	6
	18th.			
8	Lottery Tickets Dr. to Cash, 95 *l.*			
2	Paid for 10 undrawn, at 9 *l.* 10 *s. per* Ticket	95	00	0
	26th.			
	Voyage from *Barbadoes*, Dr. to Sundry Accompts, 258 *l.*			
		l.	*s.*	*d.*
8	To Voyage to *Barbadoes*, for Goods return'd	250	00	0
8	To *Peter Careful* his Account current, for Charges paid	8	00	0
		258	00	0
	29th.			
2	Cash Dr. to *John Nash* of *Leghorn*, 154 *l.*			
8	Drawn my Bill on him for 924 Dollars, at 40 *d.* Value here receiv'd	154	00	0

London, *the* 2*d of* September, 1737. | *l.* | *s.* | *d*

8 | Voyage from *Barbadoes* Dr to Cash, 85 *l.* 10 *s.*
2 | Paid Freight, Custom, and Charges here on my Goods arrived ——— 85 10 0

2 | Cash Dr. to Voyage from *Barbadoes*, 240 *l.*
8 | Receiv'd for my 12 Hhds of Sugar, at 20 *l. per* Hhd 240 0 0

——— 3*d.* ———

8 | Tamarins Dr. to Voyage from *Barbadoes*, 94 *l.*
8 | For 2 Hhds, at 47 *l. per* Hhd ——— 94 0 0

——— 10*th.* ———

Sundry Accompts Dr. to Tamarins, 120 *l.*

| *l.* | *s.*
2 | Cash receiv'd in Part for 2 Hhds, at 60 *l. per* Hhd ——— | 40 | 00
9 | Bills receivable for 1 on *Nat. Vincent* ——— | 30 | 00
8 | ——— 1 on *Jacob James* ——— | 28 | 00
——— 1 on *Tho. Sands* ——— | 22 | 00
——— 120 0 0

——— 12*th.* ———

9 | Goods for the Accompt of *Frederick Van Tromp*, Dr. to Cash, 108 *l.*
4 | Paid Custom, and other Charges on them ——— 108 0 0

——— 18*th.* ———

9 | *Edward Johnson* and Company Dr. to Goods, for the Accompt of *Frederick Van Tromp*, 700 *l.*
9 | For his 40 Pieces of *Holland* each 105 Ells *Flem.* at 3 *s.* 4 *d. per* Ell, to pay at 3 Months ——— 700 0 0

——— 23*d.* ———

2 | Cash Dr. to Goods for Accompt of *F. V. Tromp*, 798 *l.*
9 | Receiv'd for his 560 Yards of Lace, at 28 *s.* 6 *d. per* Yard ——— 798 0 0

9 | Goods for Accompt of *F. V. Tromp*, Dr. to Profit and Loss, 37 *l.* 9 *s.*
1 | For my Commission, at 2 ½ *per Cent.* ——— 37 0 9

London, *the 1st of* October, 1737.

		l.	s.	d.
10	*Frederick Van Tromp* his Accompt Current Dr. to			
8	Bills payable, 52 *l.* 10 *s.*			
	Accepted his Bill on me, payable to *Jonathan Emerſon* at 10 Days	52	10	0
	4*th.*			
	F. V. Tromp his Accompt Current Dr. to Sundry Accompts, 171 *l.* 00 *s.* 7 *d.* ½			
	l. s. d.			
10	To Caſh, paid for 3 Bales of Bays, and Cuſtom, and Charges 146 02 0			
2				
9	To *Tho. Millington*, for dying 18 05 0			
9	To *John Sutor*, for packing 2 10 0			
1	To Profit and Loſs, for my Commiſſion 4 03 7½			
		171	00	7½
	13*th.*			
8	Bills payable Dr. to Caſh, 52 *l.* 10 *s.*			
2	Paid *Jonathan Emerſon*, *Van Tromp*'s Bill on me	52	10	0
	Tho. Millington Dr. to Sundry Accompts 18 *l.* 5 *s.*			
	l s. d.			
9	To Caſh paid him 18 00 0			
2	To *F. V. Tromp*'s Accompt Current abated 0 05 0			
10		18	05	0
	17*th.*			
9	*John Sutor* Dr. to Caſh, 2 *l.* 10 *s.*			
2	Paid him in full, for packing *Van Tromp*'s Bays	2	10	0
	24*th.*			
	Caſh Dr. to Sundry Accompts, 203 *l.*			
	l. s. d.			
2	To *Simon Johnſon*, for Principal receiv'd 200 00 0			
5	To Profit and Loſs, for 3 months Intereſt. 3 00 0			
1		203	00	0
	November 2*d.*			
10	Broad Cloth, in the Hands of Couſin *Kind*, Dr. to Caſh, 93 *l.* 15 *s.*			
2	Paid him for ½ ſhare of 300 Yards in his Hands, at 12 *s.* 6 *d.* *per* Yard	93	15	0

London, *the* 10*th of* November, 1737. | *l.* | *s. d.*

Sundry Accompts Dr. to Broad Cloth, in the Hands of Couſin *Kind*, 108 *l.* 10 *s.*

		l.	*s. d*		
2	Caſh receiv'd in Money	20	00 0		
9	Bills receivable for one on *J. Long*, for	10	00 0		
10	*Indian* Chince, for 5 Pieces, valu'd at	78	10 0		
10				108	10 0

20*th.*

11 10	Ship *Bonadventure*, in Company with Couſin *Kind*, Dr. to the Owners, 700 *l.* For the ſaid Ship bought at *Lloyd*'s, to pay at 6 Days			700	00 0
11 11	Couſin *Kind* his Accompt Current, Dr. to Couſin *Kind* his Accompt in Company, 350 *l.* For his ½ Share of the Ship *Bonadventure*			350	00 0

23*d.*

2	Caſh Dr. to Couſin *Kind* his Accompt Current 350 *l.*				
11	Receiv'd of him his ½ Share of the Ship *Bonadventure*			350	00 0

27*th.*

10 2	Owners of the Ship *Bonadventure* Drs to Caſh, 700 *l* Paid them in full			700	00 0

December 3*d.*

11 2	Ship *Bonadventure*, in Company with Couſin *Kind*, Dr. to Caſh, 36 *l.* 10 *s.* Paid the Maſter his Bill of Repairs			36	10 0
11 11	Couſin *Kind*'s Accompt Current Dr. to his Accomp in Company, 18 *l.* 5 *s.* For his ½ Share of Repairs			18	05 0

7*th.*

	Tobacco in Company with *Stephen Dawner* and *James Diſſel*, Dr. to Sundry Accompts, 77 *l.*				
11 12	To *Stephen Dawner* his Accompt in Company for his ⅓ Share of 5 Hhds, at 3 *l.* 12 *s.* and 20 Hhds at 2 *l.* 19 *s.*	25	13 4		
13 2	To *James Diſſel* his Accompt in Comp. *ditto*	25	13 4		
	To Caſh, for my ½ Share paid	25	13 4		
				772	00 0

London, *the* 12*th of* December, 1737. | *l.* | *s.* | *d*

Sundry Accompts Dr. to Tobacco in Company, 20 *l.*

		l.	*s.*	*d.*
2 14	Cash receiv'd in Part, for 5 Hhds, at 4 *l. per* Hhd	12	00	0
14	*Jacob Fletcher*, for the rest on demand	8	00	0
		20	00	0

12 12 *Stephen Dawner*, his Accompt in Company, Dr. to his Accompt Current, 4 *l.*
For his $\frac{1}{5}$ share of 12 *l.* receiv'd for Tobacco — 4 00 0

13 12 *James Dissel*, *ditto* — 4 00 0

19*th.*

2 11 Cash Dr. to Tobacco in Company, 70 *l.*
Receiv'd for our other 20 Hhds, at 3 *l.* 10 *s. per* Hhd — 70 00 0

12 12 *Stephen Dawner*, his Accompt in Company, Dr. to his Accompt Current, 23 *l.* 6 *s.* 8 *d.*
For his $\frac{1}{3}$ share of 70 *l.* receiv'd for Tobacco — 23 06 8

13 12 *James Dissel*, *ditto* — 23 06 8

25*th.*

2 14 Cash Dr. to *Jacob Fletcher*, 8 *l.*
Receiv'd of him in full — 8 00 0

12 12 *Stephen Dawner*, his Accompt in Company, Dr. to his Accompt Current, 2 *l.* 13 *s.* 4 *d.*
For his $\frac{1}{3}$ share of 8 *l.* receiv'd for Tobacco — 2 13 4

13 12 *James Dissel*, *ditto* — 2 13 4

14 2 Logwood Dr. to Cash, 170 *l.*
Paid for 85 Tons, at 2 *l per* Ton — 170 00 0

London, *the* 30*th of* December, 1737.	*l.*	*s.*	*d.*
Voyage to *Marſeilles*, in Company with *S. D.* and *J. D.* Dr. to Sundry Accompts, 1050*l.* 7*s.* 11*d.* ¼			
13 To *Stephen Dawner*'s Accompt current, for 50 Tons of Lead, at 8*l.* 10*s. per* Fother — *l.* *s.* *d.* 435 17 11¼			
12 To *James Diſſel*'s Accompt Current for 60 Pieces of Serge, at 6*l. per* Piece — 360 00 00			
14 To Logwood, for 85 Tons, at 2*l.* 10*s. per* Ton — 212 10 00			
2 To Caſh, paid Cuſtom, *&c.* on the ſaid Goods — 42 00 00			
	1050	07	11¼
12 *Stephen Dawner* his Accompt Current Dr. to his Accompt in Company, 350*l.* 2*s.* 7*d.* ¾.			
12 For his ⅓ Share of the Voyage to *Marſeilles*. —	350	02	07¾
12 *James Diſſel*, *ditto* —	350	02	07¾
13			
January 4*th.*			
Sundry Accompts Dr. to Caſh, 95*l.* 12*s.* 7*d.* ¾.			
12 *Stephen Dawner*'s Accompt Current paid him — *l.* *s.* *d.* 85 15 3½			
12 *James Diſſel*'s Accompt Current paid him — 9 17 4¼			
2	95	12	07¾
10*th.*			
Sundry Accompts Dr. to Ship *Bonadventure*, in Company with Couſin *Kind*, 736*l.* 10*s.*			
11 Couſin *Kind*'s Accompt in Company for his ½ Share loſt — *l.* *s.* *d.* 368 05 0			
1 Profit and Loſs for my ½ Share — 368 05 0			
11	736	10	00
15*th.*			
13 Sugar in Company with *S. D.* and *J. D.* Dr. to *Tho. Merchant*, 49*l.* 10*s.*			
14 For 9 Hhds, at 5*l.* 10*s. per* Hhd, to pay at 6 days —	49	10	00

London, *the* 15*th of* January, 1737.

Stephen Dawner's Accompt Current Dr. to his Accompt in Company, 16 *l.* 10 *s.*

12 For his $\frac{1}{5}$ share of 9 Hhds of Sugar, at 5 *l.* 10 *s.* per Hhd — 16 10 0

12

12 13 *James Dissel, ditto* — 16 10 0

22*d.*

Tho. Merchant, Dr. to Sundry Accompts 49 *l.* 10 *s.*

14 12 To *James Dissel*'s Accompt Current paid by him — *l.* 20 *s.* 00 *d.* 0

2 To Cash paid by me — 29 10 0

49 10 0

31*st.*

Sundry Accompts Dr. to *Stephen Dawner*'s Accompt Current, 16 *l.* 10 *s.*

12 *James Dissel*'s Accompt Current received of him — *l.* 3 *s.* 10 *d.* 0

2 Cash received by me — 13 00 0

12 16 10 0

February 6*th.*

14 13 Sir *Nicholas Long* Dr. to Sugar in Company, 18 *l.*
For 3 Hhds, at 6 *l. per* Hhd, to pay at 10 days — 18 0 0

13*th.*

12 13 *Stephen Dawner*'s Accompt in Company, Dr. to Sugar in Company, 11 *l.*
For 2 Hhds taken to himself for his share — 11 0 0

17*th.*

2 14 Cash Dr. to Sir *Nicholas Long*, 18 *l.*
Received of him in full, for Sugar — 18 0 0

12 *Stephen Dawner*'s Accompt in Company, Dr. to his Accompt Current, 6 *l.*
12 For his $\frac{1}{3}$ share of 18 *l.* received for Sugar — 6 0 0

13 12 *James Dissel, ditto* — 6 0 0

20*th.*

Sundry Accompts Dr. to Sugar in Company, 22 *l.*

13 *James Dissel*'s Accompt in Company, for 2 Hhds taken to himself, for his share — *l.* 11 *s.* 00 *d.* 0

6 13 Sugar, for 2 Hhds taken to myself — 11 00 0

22 0 0

THE

THE

LEIDGER.

A

Fol.

A. B. Executors — 5

B

Fol.

Brandy — 3
Black Cloth — 7
Bills receivable — 9
— payable — 8
Broad Cloth in Company — 10
Ballance — 15

C

Fol.

Cash — 2
Charges *Merch.* — 7
Careful (*Peter*) — 8
Chince (*Indian*) 10

D

Fol.

Dawner (*Step.*) Accompt Cur. 12
— Company — 12
Dissel (*Fa.*) Cur. 12
— Company — 13

E

Fol.

Easy (*Sam.*) — 4
Ellis (*Edward*) — 6

F

Fol.

Freeman (*Tho.*) — 7
Fletcher (*Jacob*) — 14

G

Fol.

Goods for Acct. of *Van Tromp* 9

H

Fol.

Harret (*Edward*) 4
Holland — 6
House-Expences — 7

I

Fol.

Jones (*Ben.*) — 4
Johnson (*Simon*) — 5
Johnson (*Edw.*) and Comp. — 9

K

Fol.

King (Sir *Peter*) 5
Kind's Acct. Cur. 11
— Comp. — 11

L

Fol.

Long (*James*) — 5
Lottery Tickets — 8
Long (Sir *Nichol.*) 14
Logwood — 14

M

Fol.

Muslin — 7
Millington (*Tho.*) — 9
Merchant (*Tho.*) — 14

N	O	P
Fol.	Fol.	Fol.
Noble (*Simon*) — 5	Owners of the Ship *Bonadv.* 10	Port Wine — 5
Nash (*John*) — 8		Profit and Loss — 1
Q	**R**	**S**
	Fol.	Fol.
	Refusal of Barg. — 7	Stock — 1
		Sherry — 3
		Ship *James* — 3
		Smith (*Andrew*) — 4
		Smart (*John*) — 4
		Sugar — 6
		Sutor (*John*) — 9
		Ship *Bonadventure* 11
		Sugar in Comp. — 13
T	**V**	**W**
Fol.	Fol.	Fol.
Tobacco — 3	Voyage to *Barbad.* 6	*Williams* (*David*) 6
Tamarins — 8	Voyage from *Barba.* 8	
Tobacco in Comp. 11	*V. Tromp*'s Acc. Current — 10	
	— Acc. of Time 10	
	Voyage to *Marseilles* in Com. 13	
X	**Y**	**Z**

		Stock Dr.	Fo.	l.	s.	d.
1737.						
June	24	To *John Smart*, on demand	4	40	00	00
—		To *Samuel Easy*, due 15th *Dec.* next	4	10	00	00
		To *Simon Noble*	5	30	00	00
		To Sir *Peter King*	5	200	00	00
		To Balance for the Neat of my Estate	15	11616	07	05
				11896	07	05

The Debtor side of this Accompt *is what you at first ow'd; the Cr. side what was due, or belong'd to you; and by the Balance you see your real worth.*

		Profit and Loss Dr.				
1737						
Aug.	1	To *Edward Harret* abated him	4	75	00	00
Jan.	10	To Ship *Bonadv.* in Comp. for my ½ lost	11	368	05	00
		To House-Expences	7	20	00	00
		To Charges of Merchandize	7	25	10	00
		To Refusal of Bargains	7	1	01	06
		To Voyage from *Barbadoes*	8	9	10	00
		To Stock gain'd by Trade	1	390	17	05
				890	03	11

This Accompt *is charg'd Dr. for every disbursement turning to no Accompt,* i. e. *with every Loss or Disadvantage; and, on the contrary, is made Cr. for every Gain, by sale of Goods, Voyages, Gifts, Legacies, Commissions,* &c. *The Balance being an increase of Stock, is thither carry'd.*

		Per Contra Cr.	Fo.	l.	s.	d.
1737						
June	24	By Cash in ready Money	2	10000	00	0
		By Sherry, 21 Pipes, at 25 *l.* 10 *s.*	3	535	10	0
		By Tobacco, 30 Hhds, at 10 *l.*	3	300	00	0
		By Brandy, 20 Casks, at 15 *l.*	3	300	00	0
		By Ship *James*, for the $\frac{1}{8}$	3	200	00	0
		By *A. Smith*, *per* Note on demand	4	30	00	0
		By *B. Jones*, *per* Note due *October 4th*	4	40	00	0
		By *Ed. Harret*, on Bond at 6 *per Cent.*	4	100	00	0
		By Profit and Loss gain'd	1	390	17	5
				11896	07	5

		Per Contra Cr.				
1737						
July	12	By *A. B.* Execut. of Cou. *K.* for a Legacy	5	500	00	0
Aug.	8	By *John Nash*, for my Com. at 2 $\frac{1}{2}$	8	6	04	1 $\frac{1}{2}$
Sept.	23	By Goods for Acct. of *F. V. T.* for Com.	9	37	09	0
Octob.	4	By *F. V. T.* Acct. Current for Commission	10	4	03	7 $\frac{1}{2}$
	24	By Cash for 3 Months Interest	2	3	00	0
		By Sherry gain'd	3	69	10	0
		By Tobacco gain'd	3	37	15	0
		By Ship *James* gain'd	3	86	00	0
		By Voyage to *Barbadoes* gain'd	6	54	00	0
		By Black Cloth gain'd	7	4	00	6
		By Tamarins gain'd	8	26	00	0
		By Broad Cloth in Hands of Cousin *Kind* gain'd	10	14	15	0
		By Tobacco in Comp. gain'd	11	4	06	8
		By Sugar in Comp. gain'd	13	0	10	0
		By Logwood gain'd	14	42	10	0
				890	03	11

		Cash Dr.	Fo.	l.	s.	d.
1737						
June	24	To Stock in ready Money	1	10000	00	0
—	25	To *Andrew Smith*, receiv'd in full	4	30	00	0
July	2	To Tobacco, recd. for 3 Hhds, at 11 *l.* 5 *s.*	3	33	15	0
—	4	To Sherry, in Part for 12 Pipes, at 30 *l.*	3	70	00	0
—	9	To Ship *James* receiv'd for Freight	3	86	00	0
Aug.	1	To *F. Harret*, in Compoſition	4	25	00	0
—	29	To *John Naſh*, for my Bill, Value here receiv'd	8	154	00	0
Sept.	2	To Voyage from *Barb.* recd. for Sugar	8	240	00	0
—	10	To Tamarins, in Part for 2 Hhds, at 60 *l.*	8	40	00	0
—	23	To Goods for Account of *F. V. Tromp*, receiv'd for his Lace	9	798	00	0
Oct.	24	To Sundry Accompts, as *per* Journal		203	00	0
Nov	10	To Broad Cloth in Hands of Couſin *Kind*, receiv'd in Part	10	20	00	0
—	23	To Couſin *Kind*'s Accompt Current	11	350	00	0
Dec.	12	To Tobacco in Comp. in Part for 5 Hhds, at 4 *l.*	11	12	00	0
—	19	To *ditto*, for 20 Hhds, at 3 *l.* 10 *s.*	11	70	00	0
—	25	To *Jacob Fletcher*, receiv'd in full	14	8	00	0
Jan.	31	To *S. Dawner*'s Accompt Current	12	13	00	0
Feb.	17	To Sir *N. Long*, receiv'd in full	14	18	00	0
				12170	15	0

This Accompt *being charg'd Dr. for all your Receipts, and Cr. for all your Payments, the Ballance, which muſt fall on the Cr. ſide, ſhews what Money remains in your hands.*

But to prevent the too ſoon filling of this Accompt, *moſt Merchants keep a diſtinct* Caſh-Book, *which is nothing elſe but a ſeparate* Accompt *of* Caſh, *which at certain Periods, as once a Month,* &c. *they carry to their grand* Accompt *in the* Leidger, *making it Dr. to* Sundry Accompts *for the ſum of all the Receipts that month, and Cr. by* Sundry Accompts *for the total of all the Payments.*

		Per Contra Cr.	Fo.	l.	s.	d.
1737						
June	27	By *John Smart* paid in Part	4	20	00	0
July	1	By Port Wine, paid for 1 Pipe	5	27	00	0
——	4	By Sugar in Part for 3 Hhds, at 19*l.* 14*s.*	6	29	11	0
——	6	By *S Johnson*, lent on Int. at 6 *per Ct.*	5	200	00	0
——	15	By Voyage to *Barb.* for Charges paid	6	7	04	0
——	16	By *ditto*, for Insurance	6	10	00	0
Aug.	4	By House Exp. paid a Quarter's Rent	7	20	00	0
——	7	By Charges of Merchandize, paid my Book-keeper	7	25	10	0
——	8	By *John Nash*, his Accompt Current	8	223	09	11
——	13	By Refusal of Bargains	7	1	01	6
——	18	By Lottery-Tickets, for 10 undrawn	8	95	00	0
Sept.	2	By Voy. from *Barb.* for Charges paid	8	85	10	0
——	12	By Goods for Accompt of *F. V. Tromp*	9	108	00	0
Oct.	4	By *F. V. Tromp*'s Accompt Current	10	146	02	0
——	10	By Bills payable	8	52	10	0
——	—	By *Tho. Millington* paid him	9	18	00	0
——	17	By *John Sutor* paid him	9	2	10	0
Nov.	2	By Broad Cloth in Hands of Cou. *Kind*	10	93	15	0
——	27	By Owners of Ship *Bonad.* paid in full	10	700	00	0
Dec.	3	By Ship *Bonad.* in Comp. paid Repairs	11	36	10	0
——	7	By Tobacco in Comp. paid my $\frac{1}{3}$ of 25 Hhds	11	25	13	4
——	25	By Logwood, paid for 85 Tons, at 2 *l.*	14	170	00	0
——	30	By Voyage to *Marseilles* in Company	13	42	00	0
Jan.	4	By Sundry Accompts as *per* Journal		95	12	7$\frac{1}{4}$
——	22	By *Tho. Marchant*, paid him	14	29	10	0
		By Ballance remaining	15	9906	05	7$\frac{1}{4}$
				12170	15	0

Sherry Dr.

				Fo.	l.	s.	d.
1737			Pipes				
June	24	To Stock, at 25 *l.* 10 *s.* *per* Pipe for	21	1	535	10	0
		To Profit and Loss, gain'd by this Accompt	—	1	69	10	0
			21		605	0	0

The Dr. side of this, and all Accompts *of* Goods, *shews what they cost, the Cr. side what Returns they have made. In ballancing these* Accompts, *what remains unsold, is carry'd to the Dr. side of the* Accompt *of* Ballance, *and the gain upon what is sold, to the Cr. side of* Profit *and* Loss.

Tobacco Dr.

1737			Hhds				
June	24	To Stock, at 10 *l.* *per* Hhd, for	30	1	300	0	0
		To Profit and Loss gain'd	—	1	37	15	0
			30		337	15	0

Brandy Dr.

1737			Casks				
June	24	To Stock, at 15 *l.* *per* Cask, for	20	1	300	0	0

Ship James Dr.

1737							
June	24	To Stock, for the $\frac{1}{8}$ Part		1	200	0	0
		To Profit and Loss, gain'd by this Acct.		1	86	0	0
					286	0	0

		Per Contra Cr.		Fo.	l.	s.	d.
			Pipes				
1737							
July	4	By Sundry Accompts, as *per* Journal at 30 *l.* for	12		360	00	0
—	19	By Muſlin, receiv'd in Barter 2 Bales for	1	7	32	00	0
—	24	By *Tho. Freeman*, at 30 *l. per* Pipe, for	2	7	60	00	0
		By Ballance rem. at 25 *l.* 10 *s. per* Pipe	6	15	153	00	0
			21		605	00	0

		Per Contra Cr.					
			Hhds				
1737							
July	1	By Caſh recd. at 11 *l.* 5 *s. per* Hhd for	3	2	33	15	0
—	21	By Sundry Accompts, as *per* Journal for	15½		186	00	0
—	24	By *Tho. Freeman*, at 12 *l. per* Hhd. for	1½	7	18	00	0
		By Ballance rem. at 10 *l. per* Hhd.	10	15	100	00	0
			30		337	15	0

		Per Contra Cr.					
			Casks				
		By Ballance rem. at 15 *l. per* Cask	20	15	300	00	0

		Per Contra Cr.					
1737							
July	9	By Caſh receiv'd my ⅛ of 688 *l.* Freight		2	86	00	0
		By Ballance for my ⅛ part remaining		15	200	00	0
					286	00	0

Andrew Smith Dr.

		Fo.	l.	s.	d.
1737 *June* 24	To Stock, *per* Note on Demand	1	30	00	0

The Dr. side of this, and all Accompts *of* Men *is the charge; the Cr. the discharge.*

Benjamin Jones Dr.

1737 *June* 24	To Stock *per* Note due *October 4th*	1	40	00	0

John Smart Dr.

1737 *June* 27	To Cash paid in part	2	20	00	0
	To Ballance due to him	15	20	00	0
			40	00	0

Edward Yarret Dr.

1737 *June* 24	To Stock *per* Bond at 6 *per Cent.*	1	100	00	0

Samnel Easy Dr.

	To Ballance due to him	15	10	00	0

		Per Contra Cr.	Fo.	l.	s.	d.
1737						
June	25	By Cash receiv'd in full	2	30	00	0
		If the Dr. Side exceeds, the Ballance is due to you; if the Cr. the Ballance is due to him: See the two next Accompts.				
		Per Contra Cr.				
		By Ballance due to me	15	40	00	0
		Per Contra Cr.				
1737						
June	24	By Stock on demand	1	40	00	0
		Per Contra Cr.				
1737						
Aug.	1	By Sundry Accompts, as *per* Journal		100	00	0
		Per Contra Cr.				
1737						
June	24	By Stock due *December* 15th	1	10	00	0

			Fo.	l.	s.	d.
		Simon Noble Dr.				
		To Ballance due to him	15	30	00	0
		Sir Peter King Dr.				
		To Ballance due to him	15	200	00	0
		Port Wine Dr.				
1737 July	1	To Cash paid for — Pipe 1	2	27	00	0
		James Long Dr.				
		To Ballance due to him	15	29	11	0
		Simon Johnson Dr.				
1737 July	6	To Cash lent him, at 6 *per Cent.*	2	200	00	0
		***A. B.* Exec. of Cousin *Kind* Drs.**				
1737 July	12	To Profit and Loss, for a Legacy due at 1 Year		1	50	0

		Per Contra	Cr.	Fo.	l.	s.	d.
1737							
June	24	By Stock		1	300	00	0

		Per Contra	Cr.				
1737							
June	24	By Stock		1	200	00	0

		Per Contra	Cr.	Pipe				
		By Ballance remaining		1	15	27	00	0

		Per Contra	Cr.				
1737							
July	4	By Sugar on demand		6	29	11	0

		Per Contra	Cr.				
1737							
Octob	24	By Cash receiv'd in full		2	200	00	0

		Per Contra	Crs.				
		By Ballance due to me		15	500	00	0

		Sugar	Dr.	Hhds	Fo.	l.	s.	d.
1737 July	4	To Sundry Accompts as *per* Journal, at 19 *l.* 14 *s.* for		3	—	59	02	0
—	21	To Tobacco receiv'd in Barter, at 15 *l. per* Hhd.		4	3	60	00	0
Feb.	20	To Sugar in Company, taken to myself, at 5 *l.* 10 *s.*		2	13	11	00	0
				9		130	02	0

		Edward Ellis	Dr.					
1737 July	4	To Sherry, due at 1 month			3	290	00	0

		Voyage to Barbadoes	Dr.					
1737 July	15	To Sundry Accompts, as *per* Journal			—	186	00	0
—	16	To Cash, paid *Prem.* for 200 *l.* Insurance			2	10	00	0
		To Profit and Loss gain'd			1	54	00	0
						250	00	0

		David Williams	Dr.					
		To Ballance due to him			15	178	16	0

		Holland	Dr.	Pieces				
1737 July	21	To Tobacco, receiv'd in Barter, at 18 *l.*		7	3	126	00	0
	24	To *Tho. Freeman*, at 8 *l. per* Piece for		3	7	24	00	0
				10		150	00	0

		Per Contra Cr.	Hhds	Fo.	l.	s.	d.
		By Ballance rem. at 19 *l.* 14 *s.* —	3	15	59	02	0
		——— at 15 *l.* 00 *s.* —	4	—	60	00	0
		——— at 05 *l.* 10 *s.* —	2	—	11	00	0
			9		130	02	0

		Per Contra Cr.	Fo.	l.	s.	d.
		By Ballance due to me ———	15	290	00	0

		Per Contra Cr.	Fo.	l.	s.	d.
1737 *Aug.*	26	By Voyage from *Barbadoes* for returns —	8	250	00	0

		Per Contra Cr.	Fo.	l.	s.	d.
1737 *July*	15	By Voyage to *Barbadoes* ———	6	178	16	0

		Per Contra Cr.	Pieces	Fo.	l.	s.	d.
		By Ballance rem. at 18 *l.* *per* Piece	7	15	126	00	0
		——— at 8 *l.* *per* Piece	3	—	24	00	0
			10		150	00	0

				Fo.	l.	s.	d.
Mullin		Dr.					
			Bales				
1737 *July* 29	To Sherry, recd. in Barter at 16 *l.*		2		3	32	00 0
Tho. Freeman		Dr.					
1737 *July* 24	To Sundry Accompts, as *per* Journal				78	00	0
Black Cloth		Dr.					
			Yds.				
1737 *July* 24	To *Tho. Freeman*, at 18 *s.* for		42		7	37	16 0
	To Profit and Loss gain'd		—		1	4	00 6
			42		41	16	6
House Expences		Dr.					
1737 *Aug.* 4	To Cash, paid a Quar. Rent due at Midf.				2	20	00 0
Charges of Merchandize		Dr.					
1737 *Aug.* 7	To Cash, paid my Book-keeper				2	25	10 0
Refusal of Bargains		Dr.					
1737 *Aug.* 13	To Cash, given *G. Newland*, for Refusal of 10 Tickets				7	1	01 6

		Per Contra Cr.	Bales	Fo.	l.	s.	d.
		By Ballance rem. at 16 *l.* *per* Bale	2	15	32	00	0
		———					
		Per Contra Cr.					
1737 *July*	24	By Sundry Accompts, as *per* Jounal ———			61	16	0
		By Ballance due to me ———		15	16	04	0
					78	00	
		Per Contra Cr					
1737 *Aug.*	8	By *John Nash*, at 21 *s.* 6 *d.* for ———	Yds. 23	8	24	14	6
		By Ballance remaining ———	19	15	17	02	0
			42		41	16	6
		Per Contra Cr.					
		By Profit and Loss ———		1	20	00	0
		Per Contra Cr.					
		By Profit and Loss ———		1	25	10	0
		Per Contra Cr.					
		By Profit and Loss ———		1	1	1	6

John Nash, of Leghorn, his Accompt Current } Dr.

			Fo.	l.	s.	d.
1737 Aug.	8	To Sundry Acompts as *per* Journal	—	254	8	6½

Lottery Tickets Dr.

			Tick.	Fo.	l.	s.	d.
1737 Aug.	18	To Cash paid at 9 *l.* 10 *s.* for	10	2	95	00	0

Voyage from Barbadoes Dr.

			Fo.	l.	s.	d.
1737 Aug.	26	To Sundry Accompts as *per* Journal	—	258	00	0
Sept.	2	To Cash paid on my Goods here	2	85	10	0
				343	10	0

Peter Careful his Accompt Current } Dr.

			Fo.	l.	s.	d.
		To Ballance due to him	15	8	00	0

Tamarius Dr.

			Hhds.	Fo.	l.	s.	d.
1737 Sept.	3	To Voyage from *Barbad.* at 47 *l.* for	2	8	94	00	0
		To Profit and Loss gain'd	—	1	26	00	0
					120	00	0

Bills payable Dr.

			Fo.	l.	s.	d.
1737 Oct.	10	To Cash, paid *J. Emerson V. Tromp*'s Bill	2	52	10	0

		Per Contra Cr.	Dollars.	Fo.	l.	s.	d.
1737							
Aug.	29	By Cash, for my Bill, at 40 *d.* for	924		2	15	4 0 0
		By Ballance due to me			15	10	0 8 6½
					25	4	0 8 6½

		Per Contra Cr.	Tickets.				
		By Ballance remain. at 9 *l.* 10 *s.*	10		15	9	5 0 0

		Per Contra Cr.					
1737							
Sept.	2	By Cash receiv'd for my Sugar			2	24	0 0 0
	3	By Tamarins for 2 Hhds, at 47 *l. per* Hhd			8	9	4 0 0
		By Profit and Loss			1	9	1 0 0
						34	3 0 0

		Per Contra Cr.					
1737							
Aug.	26	By Voyage from *Barbadoes* for Charges			8	8	0 0 0

		Per Contra Cr.	Hhds.				
1737							
Sept.	10	By Sundry Accompts at 60 *l.* for	2			120	1 0 0

		Per Contra Cr.					
1737							
Octob	1	By *F. V. Tromp*'s Accompt Current, for 1 at 10 Days, to *Emerson*			10	52	1 0 0

		Bills receivable Dr.	Fo.	l.	s.	d.
1737						
Sept.	10	To Tamarins, for 1 on *N. Vincent*, for	8	300	00	
		——— ——— 1 on *F. James*, for	—	280	00	
		——— ——— 1 on *T. Sands*, for	—	220	00	
Nov.	10	To Broad Cloth in Hands of Cousin *Kind*, for 1 on *John Long*	10	100	00	
				900	00	

		Goods for Accompt of *F. V. Tromp* Dr.				
1737						
Sept.	12	To Cash, paid Custom and other Charges on his 40 Pieces of *Holland*, and 560 Yards of *Flanders* Lace	2	108	00	
	23	To Profit and Loss, for my Com. at 2 ½	1	37	09	
		To *F. V. Tromp*'s Accompt Current, in my Hands	10	652	11	
		To *Ditto*, his Accompt of Time, due from *Johnson* and Company	10	700	00	
				1498	00	

		Edward Johnson and Company Drs.				
1737						
Sept.	18	To Goods for Acct. of *F. V. T.* at 3 Mon.	9	700	00	

		Tho. Millington Dr.				
1737						
Octob	10	To Sundry Accompts as *per* Journal	—	18	05	

		John Sutor Dr.				
1737						
Octob	17	To Cash, paid in full	2	2	10	

		Per Contra Cr.	Fo.	l.	s.	d.
		By Ballance rem. 1 on *N. Vincent*	15	30	00	0
		1 on *F. Fames*		28	00	0
		1 on *T. Sands*		22	00	0
		1 on *F. Long*		10	00	0
				90	00	0

		Per Contra Cr.				
1737						
Sept.	18	By *B. Johnson* and Comp. for his *Holland* at 3 Months	9	700	00	0
	23	By Cash receiv'd for his Lace	2	798	00	0
				1498	00	0

This Accompt *of* Goods *being only in trust for another, when they are all sold, the Ballance is immediately carry'd to the Owners several Accompts, the Money in your Hands to his* Acct. Cur. *the Money due from others, to his* Acct. *of* Time.

		Per Contra Crs.				
		By Ballance due	15	700	00	0

		Per Contra Cr.				
1737						
Octob.	4	By *F. V. Tromp*'s Acct. Cur. for dying	10	18	05	0

		Per Contra Cr.				
1737						
Octob.	4	By *F. V. Tromp*'s Acct. Cur. for packing	10	2	10	0

F. U. Tromp's Acc. Cur. Dr.

			Fo.	l.	s.	d.
1737 Octob.	1	To Bills payable, for 1 at 10 Days to *F. Emerſon*	8	52	10	0
	4	To Sundry Accompts, as *per* Journal		171	00	7½
		To Ballance due to him	15	429	05	4½
				652	16	0

F. U. Tromp's Accompt of Time } Dr.

		To Ballance due to him	15	700	00	0

The difference between a Man's Accompt Current, *and his* Accompt *of* Time, *is this; his* Accompt Current *ſhews what Money you have of his in*

Broad Cloth in Hands of Couſin *Kind* — } Dr.

1737 Nov.	2	To Caſh paid for ½ Share of 300 Yards	2	93	15	0
		To Profit and Loſs gain'd	1	14	15	0
				108	10	0

Indian Chince Dr.

			Pieces				
1737 Nov.	10	To Broad Cloth in Hands of Couſin *Kind* for	5	10	78	10	0

Owners of Ship *Bonad.* Drs.

1737 Nov.	27	To Caſh, paid in full	2	700	00	0

		Per Contra Cr.	Fo.	l.	s.	d.
1737						
Sept.	23	By Goods for his Accompt in my Hands	9	652	11	0
Octob.	10	By *Tho. Millington* abated	9	0	05	0
				652	16	0

		Per Contra Cr.				
1737						
Sept.	23	By Goods for his Accompt due from *Johnson* and Company	9	700	00	0

your Hands, or have expended for him : his Accompt *of* Time *ſhews what Debts of others to him, you have the care of.*

		Per Contra Cr.				
1737						
Nov.	10	By Sundry Accompts, as *per* Journal		108	10	0

		Per Contra Cr.					
			Pieces				
		By Ballance remaining	5	15	78	10	0

		Per Contra Crs.				
1737						
Nov.	20	By Ship *Bonadventure* in Comp. at 6 Days	11	700	00	0

Ship Bonad. in Comp. with Cousin *Kind* — Dr.

			Fo.	l.	s.	d.
1737						
Nov.	20	To the Owners, to pay at 6 Days	10	700	00	0
Dec.	3	To Cash, paid Repairs	2	36	10	0
				736	10	0

Cousin Kind's Acc. Current Dr.

1737						
Nov.	20	To his Accompt in Comp. for his ½ of Ship *Bonadventure*	11	350	00	0
Dec.	3	To *Ditto* for his ½ of Repairs	11	18	05	0
				368	05	0

Cousin Kind's Accompt in Company — Dr.

1737						
Jan.	10	To Ship *Bonadv.* in Comp. for his ½ lost	11	368	05	0

As your Partner's Accompt Current *shews what he owes you, or you him; so his* Accompt *in* Comp. *is a distinct state of his particular share: The said* Accompt

Tobacco in Comp. with *S. Dawner* and *J. Dissel* Dr.

			Hhds			
1737						
Dec.	7	To Sundry Accompts, at 3 *l.* 12 *s.* for	5	—	18	00
		——— and at 2 *l.* 19 *s.* for	20	—	59	00
		To *S. Dawner's* Accompt in Comp. for his ⅓ gain'd	—	12	4	06 8
		To *J. Dissel's* Accompt in Comp. for his ⅓ gain'd	—	13	4	06 8
		To Profit and Loss, for my ⅓ gain'd	—	1	4	06 8
			25	90	00	0

		Per Contra Cr.	Fo.	l.	s.	d.
1737						
Jan.	10	By Sundry Accompts, as *per* Journal		736	10	0

		Per Contra Cr.				
1737						
Nov.	23	By Cash, receiv'd his ½ of Ship *Bonadv.*	2	350	00	0
		By Ballance due to me	15	18	05	0
				368	05	0

		Per Contra Cr.				
1737						
Nov.	23	By his Acct. Cur. for his ½ of Ship *Bonadv.*	11	350	00	0
		By *Ditto*, for his ½ of Repairs	11	18	05	0
				368	05	0

being credited for his Share bought, or brought in, and for what is gain'd; and made Dr. for his Part of what is sold, or lost.

		Per Contra Cr.	Hhds			
1737						
Dec.	12	By Sundry Accts at 4 *l. per* Hhd, for	5	—	20	00 0
—	19	By Cash receed. at 3 *l.* 10 *s. per* Hhd, for	20	2	70	00 0
			25		90	00 0

This Tobacco being in Company, the profit arising is divided equally among the Partners, by giving each Man's Accompt *in* Comp. *credit for his respective Share, as well as* Profit *and* Loss *for your own.*

S. Dawner's Acc. Current Dr.

			Fo.	l.	s.	d.
1737 Dec.	30	To his Accompt in Company, for his $\frac{1}{3}$ of Voyage to *Marseilles*	12	350	2	$07\frac{3}{4}$
Jan.	4	To Cash, paid him	2	85	15	$03\frac{1}{2}$
	15	To his Accompt in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar	12	16	10	00
		To Ballance due to him	15	36	00	00
				488	07	$11\frac{1}{4}$

Stephen Dawner's Accompt in Company — Dr.

			Fo.	l.	s.	d.
1737 Dec.	12	To his Accompt Current, for his $\frac{1}{3}$ of 12 *l.* received for Tobacco	12	4	00	00
	19	To *Ditto* for his $\frac{1}{3}$ of 70 *l.* reced. for Tobac.	12	23	06	08
	25	To *Ditto* for his $\frac{1}{3}$ of 8 *l.* reced. for Tobac.	12	2	13	04
Feb.	17	To *Ditto* for his $\frac{1}{3}$ of 18 *l.* reced. for Sugar	12	6	00	00
	13	To Sugar in Company for 2 Hhds taken to himself	13	11	00	00
		To Voyage to *Marseilles* in Company, for his $\frac{1}{3}$ remaining	13	350	02	$07\frac{3}{4}$
				397	02	$07\frac{3}{4}$

See Cousin Kind's *Accompt in Company, Fol.* 11.

James Dissel's Acc. Curr. Dr.

			Fo.	l.	s.	d.
1737 Dec.	30	To his Accompt in Company, for his $\frac{1}{3}$ of Voyage to *Marseilles*	13	350	02	$07\frac{3}{4}$
Jan.	4	To Cash paid him	2	9	17	$04\frac{1}{4}$
	15	To his Accompt in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar	13	16	10	00
	31	To *Stephen Dawner*'s Accompt Current	12	3	10	00
		To Ballance due to him	15	36	00	00
				416	00	00

Per Contra Cr.

			Fo.	l.	s.	d.
1737						
Dec.	12	By his Accompt in Company, for his $\frac{1}{3}$ of 12 *l.* recd. for Tobacco	12	4	00	00
—	19	By *Ditto*, for his $\frac{1}{3}$ of 70 *l.* recd. for Tob.	12	23	06	08
—	25	By *Ditto*, for his $\frac{1}{3}$ of 8 *l.* recd. for Tob.	12	2	13	04
—	30	By Voyage to *Marseilles* in Company, for 50 Tons of Lead	13	435	17	11$\frac{1}{4}$
Jan.	31	By Sundry Accompts, as *per* Journal		16	10	00
Feb.	17	By his Accompt in Company, for his $\frac{1}{3}$ of 18 *l.* recd. for Sugar	12	6	00	00
				488	07	11$\frac{1}{4}$

Per Contra Ct.

			Fo.	l.	s.	d.
1737						
Dec.	7	By Tobacco in Company, for his $\frac{1}{3}$ of 25 Hhds	11	25	13	04
—	30	By his Accompt Current, for his $\frac{1}{3}$ of Voyage to *Marseilles*	12	350	02	07$\frac{3}{4}$
Jan.	15	By *Ditto*, for his $\frac{1}{3}$ of 9 Hhds of Sugar	12	16	10	00
		By Tobacco in Company gain'd	11	4	06	08
		By Sugar in Company gain'd	13	0	10	00
				397	02	07$\frac{3}{4}$

Per Contra Cr.

			Fo.	l.	s.	d.
1737						
Dec.	12	By his Accompt in Company, for his $\frac{1}{3}$ of 12 *l.* recd. for Tobacco	13	4	00	00
—	19	By *Ditto*, for his $\frac{1}{3}$ of 70 *l.* recd. for Tob.	13	23	06	08
—	25	By *Ditto*, for his $\frac{1}{3}$ of 8 *l.* recd. for Tob.	13	2	13	04
—	30	By Voyage to *Marseilles*, in Company, for 60 Pieces of Serge	13	360	00	00
Jan.	22	By *Tho. Merchant*, paid to him	14	20	00	00
Feb.	17	By his Accompt in Company, for his $\frac{1}{3}$ of 18 *l.* receiv'd for Sugar	13	6	00	00
				416	00	00

James Dissel's Accompt in Company —— Dr.

			Fo.	l.	s.	d.
1737 Dec.	12	To his Accompt Current, for his $\frac{1}{3}$ of 12 *l.* received for Tobacco ——	12	4	00	00
——	19	To *Ditto* for his $\frac{1}{3}$ of 70 *l.* receed. for Tobac.	12	23	06	08
——	25	To *Ditto* for his $\frac{1}{3}$ of 8 *l.* receed. for Tobac.	12	2	13	04
Feb.	17	To *Ditto* for his $\frac{1}{3}$ of 18 *l.* receed. for Sugar	12	6	00	00
——	20	To Sugar in Company for 2 Hhds taken to himself ——	13	11	00	00
		To Voyage to *Marseilles* in Company, for his $\frac{1}{3}$ remaining ——	13	350	02	07 $\frac{3}{4}$
				397	02	07 $\frac{3}{4}$

See Cousin Kind's *Accompt in Company, Fol.* 11.

Voyage to Marseilles in Comp with *S. Dawner* and *J. Dissel* —— Dr.

1737 Dec.	30	To Sundry Accompts, as *per* Journal ——	——	105	07	11 $\frac{1}{4}$

As before, the Profit of the Tobacco *in* Company *was divided among the Partners; so here, the* Voyage *still depending, each Man's* Accompt *in* Company *is charg'd Dr. for his* $\frac{1}{3}$ *remaining, as well as* Ballance *for your own Part.*

Sugar in Comp. with *S. Dawner* and *J. Dissel* Dr.

1737 Jan.	15	To *Tho. Merchant* at 6 Days, at 5 *l.* 10 *s. per* Hhd, for ——	Hhds 9	14	49	10	00
		To *S. Dawner* his Accompt in Company for his $\frac{1}{3}$ gain'd ——	—	12	0	10	00
		To *J. Dissel, ditto* ——	—	13	0	10	00
		To Profit and Loss, for my $\frac{1}{3}$ gain'd ——	—	1	0	10	00
			9		51	00	00

Per Contra **Cr.**

1737			Fo.	l.	s.	d.
Dec.	7	By Tobacco in Company, for $\frac{1}{3}$ of 25 Hhds paid	11	25	13	04
	30	By his Accompt Current for $\frac{1}{3}$ of Voyage to *Marseilles*	12	350	02	$07\frac{3}{4}$
Jan.	15	By *Ditto*, for $\frac{1}{3}$ of 9 Hhds of Sugar sold	12	16	10	00
		By Tobacco in Company gain'd	13	4	06	08
		By Sugar in Company gain'd	13	0	10	00
				397	02	$07\frac{3}{4}$

Per Contra **Cr.**

		By *S. Dawner*'s Accompt in Company for his $\frac{1}{3}$ remaining	12	350	02	$07\frac{3}{4}$
		By *James Dissel*'s Accompt in Company for his $\frac{1}{3}$ remaining	13	350	02	$07\frac{1}{3}$
		By Ballance for my own $\frac{1}{3}$ remaining	15	350	02	$07\frac{1}{3}$
				1050	07	$11\frac{1}{4}$

Per Contra **Cr.**

1737				Hhds.				
Feb.	6	By Sir *N. Long*, in 10 Days, at 61 *per* Hhd, for		3	14	18	00	00
	13	By *S. Dawner*'s Accompt in Company taken to himself		2	12	11	00	00
	20	By Sundry Accompts, as *per* Journal for		4		22	00	00
				9		51	00	00

Jacob Fletcher Dr.

			Fo.	l.	s.	d.
1737 Dec.	12	To Tobacco in Comp. in Part for 5 Hhds	11	80	00	0

Sir Nicholas Long Dr.

1737 Feb.	6	To Sugar in Company for 3 Hhds, at 6 *l.* *per* Hhd, in 10 Days	13	18	00	0

Logwood Dr.

			Tons.			
1737 Dec.	25	To Cash paid, at 2 *l.* *per* Ton, for	85	2	170	00	0
		To Profit and Loss gain'd	—	1	42	10	0
			85	2	212	10	0

Tho. Merchant Dr.

1737 Jan.	22	To Sundry Accompts, as *per* Journal	—	49	10	0

		Per Contra	Cr.	Fo.	l.	s.	d.
1737 Dec.	25	By Cash, receiv'd in full		2	8	0	0

		Per Contra	Cr.				
1737 Feb.	17	By Cash receiv'd in full		2	18	0	0

		Per Contra	Cr.				
			Tons.				
1737 Dec.	30	By Voyage to *Marseilles* in Company, at 2 *l.* 10 *s. per* Ton for	85	13	212	10	0

		Per Contra	Cr.				
1737 Jan.	15	By Sugar in Company, for 9 Hhds. due at 6 Days		13	49	10	0

Ballance Dr.	Fo.	l.	s.	d.
To Cash remaining in my Hands	2	9906	05	7¼
To Sherry rem. 6 Pipes, at 25 *l.* 10 *s*	3	153	00	0
To Tobacco rem. 10 Hhds, at 10 *l.*	3	100	00	0
To Brandy rem. 20 Casks, at 15 *l.*	3	300	00	0
To Ship *James*, for ⅛ remaining	3	200	00	0
To *B. Jones, per* Note on demand	4	40	00	0
To Port Wine rem. 1 Pipe	5	27	00	0
To Sugar remaining, 3 Hhds, at 19*l.* 14*s.* 4 Hhds at 15 *l.* and 2 Hhds at 5 *l.* 10 *s.*	6	130	02	0
To *Edward Ellis*, on demand	6	290	00	0
To *A. B.* Executors of Cousin *Kind*	5	500	00	0
To Muslin rem. 2 Bales, at 16 *l.*	7	32	00	0
To *Holland* rem. 7 Pieces, at 18 *l.* and 3 Pieces, at 8 *l.*	6	150	00	0
To *Tho. Freeman*	7	16	04	0
To Black Cloth rem. 19 Yards, at 18 *s*	7	17	02	0
To *John Nash*, of *Leghorn*	8	100	08	6½
To Lottery-Tickets, for 10. at 9 *l.* 10 *s.*	8	95	00	0
To Bills receivable, as *per* Accompt	9	90	00	0
To *Edward Johnson* and Company	9	700	00	0
To *Indian* Chince, for 5 Pieces	10	78	10	0
To Cousin *Kind*'s Accompt Current	11	18	05	0
To Voyage to *Marseilles* in Company for my ⅓ remaining	13	350	02	7¾
		13293	19	9½

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By Sir *Peter King*, due to him —	5	200	00	0
By *James Long*, due to him —	5	29	11	0
By *David Williams*, due to him —	6	178	16	0
By *Peter Careful*, due to him —	8	8	00	0
By *F. V. Tromp*'s Accompt Current —	10	429	05	4½
By *Ditto*, his Accompt of Time —	10	700	00	0
By *S. Dawner*'s Accompt Current —	12	36	00	0
By *James Diſſel*'s Accompt Current —	12	36	00	0
By Stock, the Neat of my Eſtate —	1	11616	07	5
		13293	19	9½

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AN

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Eſpecially with Regard to their

STUDIES

AT THE

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A N

AN

ATTEMPT

Towasds rendering the

EDUCATION of YOUTH

More Eaſy and Effectual.

1. AS the knowledge of *Greek* and *Latin* is the foundation of that kind of Learning which uſually denominates a Man a *Scholar*; ſo a competent skill in *Writing* and *Accompts*, is the chief of thoſe accompliſhments which are generally underſtood by the name of *Clerkſhip*, in the preſent acceptation of the word.

2. Several ingenious Gentlemen have communicated to the World their thoughts upon the attaining the learned Languages, and enter'd, as it were, their Proteſts againſt the common method of Inſtruction: but the other part of Education, tho' of much more general uſe in Life, ſeems

ſeems to have been neglected; and the only Attempt I have hitherto ſeen on that ſubject, is a ſmall Treatiſe under the Title of *An Eſſay on the proper method for forming the man of Buſineſs.*

3. Education is indeed a word of very large extent, and implies the whole compaſs of learning every thing a Youth may be inſtructed in; but certainly every part is not applicable to every perſon, and the *Counting-Houſe*, and the *Counter*, require Qualifications very different from thoſe which fit a man for the *Pulpit*, or the *Bar*.

4. Yet notwithſtanding, the prevailing method of Education at preſent, is without any regard to the Child's capacity, or diſtinction, with reſpect to the future Figure we intend he ſhall make in the World, the preſent method I ſay, is, as ſoon as he can ſtammer over a chapter in the *Bible*, and before he has well loſt the uncouth tone of pronunciation, which he has perhaps learnt of his Miſtreſs, immediately to ſend the Boy to the *Latin School*; where, inſtead of ſtudying his own Language, and improving in the neceſſary qualifications of reading it diſtinctly, and with proper *Emphaſis*, he is unreaſonably enter'd upon a *Latin* Grammar, and not only perplex'd with abſtruſe Terms of Art, but confounded with Rules wrote in a Language he is altogether a ſtranger to. To learn an unknown *Science* in an unknown *Tongue*, muſt certainly be acknowledg'd an hardy undertaking, even in a grown Perſon, with the utmoſt application of his whole thought and reaſon; how much more difficult and unreaſonable muſt it then be, for Children

to

to go through the unaccountable task, and whilſt they labour under the load, to ſtand liable to the laſh for every failure of capacity, as well as negligence of duty! But the whole of the Objection is not againſt the difficulty of the Study; it is oftentimes as fruitleſs as it is difficult; for after, it may be, ſeven years pains are paſt, and the Youth ſomewhat advanc'd in his Learning, either diſcourag'd by experienc'd hardſhips, or determin'd by his Friends inclinations, his Studies are ſuddenly chang'd, and he is immediately remov'd to the *Writing-School*, to be qualified for Trade, or other Buſineſs; where, entirely neglecting his former applications, the little *Latin* he had learnt, is loſt; and for all his time and labour paſt, he is perhaps unable to give the ſenſe of a *Motto* or *Inſcription*; nay, it may be, is ſtill uncapable of reading or writing *Engliſh*.

5. To remedy theſe inconveniencies, I would therefore humbly recommend it to thoſe who have the care of Children, to obſerve betimes their inclinations and capacities, and, as ſoon as poſſible, to come to a reſolution how they intend to place them in the World; for tho' it is not poſſible, ſo ſoon to fix upon any diſtinct Trade or Profeſſion, yet they may, and ought, early to determine, whether they intend them for *Scholars*, *Clerks*, or *Traders*, that they may receive their Education accordingly.

6. As for thoſe who are to be brought up *Scholars*, it is out of my ſphere to direct; but leaving them to the Profeſſors of that part of Education,

I would

I would only take the liberty to obſerve, that if, before they were perplex'd with *Latin*, they were taught the grounds of Grammar in the *Engliſh* Tongue, they would make their advances in that learned Language with more eaſe and ſucceſs, and would give their *Latin*-Maſters leſs trouble, and more credit: To that end, for the particular uſe of my own Scholars, I have compos'd an *Engliſh* Rudiment, built upon the method of the *Latin* Grammar, by which the Learner may not only come to the perfect knowledge of his Mother-Tongue, but be alſo fitly prepar'd for the ſtudy of other Languages, more eſpecially the *Latin*, the difficulty of which will, by ſuch means, be in a great meaſure remov'd: For *Grammar* is not, as it is too often conceiv'd to be, only an Appendix to *Latin* and *Greek*; but is of itſelf an abſolute *Science*, teaching the nature and diſtinction of Words, and the juſtneſs and proprieties of Speech; and conſiſts, like other Sciences, of ſeveral general Principles, applicable to all the Languages of the Univerſe: Every one, therefore, ſhould firſt learn *Grammar* in his own Tongue, and then he may with eaſe be taught the ſeveral peculiarities of any other Language he ſhall afterwards apply himſelf to the Study of.

7. At the ſame time that Children are thus learning *Engliſh*, it will be proper they ſhould be taught to *write*; not only as it is a delightful exerciſe, and eaſily attained, but as it is of abſolute uſe and neceſſity for their future advances, and particularly to the performing their *Latin* Exerciſes.

For

8. As to *Arithmetick*, it may be beſt for ſuch to let it alone till their more advanc'd years, when it will be a proper introduction to their *Mathematical* Studies.

9. Thoſe who are intended *Clerks*, are the next under conſideration; and for theſe, having made the ſame beginning as the others, it will be neceſſary that they as well ſtudy the *French* as the *Latin* Tongue, from both which they ought to be capable of making a good tranſlation.

10. *Writing* and *Accompts* are indeed their very profeſſion; and therefore to be wanting in either of thoſe qualifications, is to be deficient in eſſentials, and unworthy the very name of a *Clerk*. Nor is it ſufficient barely to write a fair character; a *Clerk* ſhould have an eaſy freedom in his Hand, a bold ſtroke with his Pen, and the skill and command of ſtriking a neat Capital, or proper Ornament; by which means he will not only be able to do his Buſineſs without difficulty, but alſo make it appear to advantage.

11. 'Tis a common thing to find a young Man, who writ very tolerably at the *Writing-School*, immediately upon his entrance on Buſineſs, to loſe his Hand; occaſion'd by his falling at once from a ſlow way of practice, to attempt diſpatch; but if either at the time of their learning, they were brought by degrees from ſet Copies and Pieces, to write after larger Specimens, and real Preſidents of Buſineſs, (as is my conſtant method with my *Scholars*) or on their firſt entrance into Offices, *&c.* they would themſelves have the

prudence carefully and leiſurely to copy what is given them, and leave it to time and practice to render them ready and expeditious, they would find their account in their patience, and have their diligence crown'd with perfection,

12 And here I cannot forbear lamenting the Unhappineſs of our *Profeſſion*, on account of its being, like thoſe of Law and Phyſick, ſo crowded with ignorant Undertakers, and unskilful Pretenders. When a man has try'd all Shifts, and ſtill fail'd, if he can but ſcratch out any thing like a fair *Character*, tho' never ſo ſtiff and unnatural, and has got but *Arithmetick* enough in his head to compute the minutes in a year, or the inches in a mile, he makes his laſt recourſe to a Garret, and, with the Painter's help, ſets up for a Teacher of *Writing* and *Arithmetick*; where, by the bait of low Prices, he perhaps gathers a number of Scholars; and thus impoſing on the inconſiderate Parents, both robs them of their money, and the more unhappy Children of their time. Again, others there are, who, tho' better *Writers* and *Accomptants* than the former, are yet ſo ſhamefully ignorant in other reſpects, that they can neither write ſenſe, nor ſpell *Engliſh*: And ſure the Scholars of ſuch Maſters are like to prove great proficients! But to return;

13. *Arithmetick* is more the buſineſs of the head than the hand; and he that propoſes himſelf for a *Clerk* or *Accomptant*, ought to have a particular turn of thought that way: 'Tis true, there are diſtinct peculiar methods, and a common road of practice in moſt Offices and Employments, as particularly in the *Cuſtom-Houſe* and

and *Exciſe*; by which many men of but dull genius, make ſhift to rub through their buſineſs; but what ſatisfaction can a man take in doing what he does not underſtand? And how much muſt he be out of countenance if call'd upon for an explanation? Whereas, he that works with knowledge, and can render a reaſon for what he does, not only goes on with certainty and pleaſure to himſelf, but to the ſatisfaction of others: Beſides, he who is a Maſter of the Theory, and whoſe buſineſs puts him upon conſtant Practice, can hardly fail of adding new improvements of his own, to the diſcoveries of others in that inexhauſtible Art: But, as ſome perſons may be engag'd in Buſineſs, wherein is very little uſe of this Science, by which means they may be liable to forget what they had learn'd; and others may be ſo haſtily enter'd upon what may very much require it, as not to have time to obtain a ſufficient knowledge therein, I ſometime ago publiſh'd a little *Treatiſe*, in a neat Pocket Volume, under the Title of *Arithmetick in Epitome*; or, *a Compendium of all its Rules, both Vulgar and Decimal.* Which Book, as it was chiefly intended, and, at firſt, particularly dedicated to the ingenious *Clerks* and *Accomptants* of the ſeveral Offices of *Great Britain*, ſo it has had the good Fortune ſo far to pleaſe, as to have already paſt five Impreſſions.

14. The next neceſſary qualification of a *Clerk* or *Accomptant*, is the moſt excellent Art of *Italian* Book-keeping, a *Science* beyond the praiſe of words, and without which a man is neither fit for the Cabinet nor the Compting-Houſe: And, indeed, the World now ſeems to be more

than ever ſenſible of its value, every one almoſt being deſirous of having thoſe under their care inſtructed therein. In this Art too I have endeavour'd to ſerve the *Publick*, by a ſmall *Treatiſe* call'd, *An Eſſay on Book-keeping, according to the true* Italian *Method of Debtor and Creditor by Double Entry*, which has likewiſe been ſo well receiv'd, as to have been twice printed in little more than a twelvemonth's time, and is now, with this *Attempt*, come to its ſixth Edition.

15. Having thus conſider'd the proper attainments of thoſe who are intended *Clerks*, *&c.* I now proceed to point out what I think the proper method of preparing thoſe who are deſign'd for *Trades*. And here I hope I ſhall be excus'd if I entirely declare againſt ſuch Children loſing their time about *Latin*.

16. *Grammar*, which is the only thing they can propoſe thereby to learn, I have already ſhew'd may more eaſily and effectually be taught them in their own Mother-Tongue: And for the general receiv'd notion, that there is no attaining to ſpell *Engliſh* without learning *Latin*, it is an obſervation falſe in fact, and no better than a vulgar Error. 'Tis true, indeed, the *Latin* Scholar, by his daily reading, and conſtant peruſal of books, can hardly fail of improving himſelf in that reſpect; but then it is not becauſe what he ſtudies is *Latin*, but the ſame application to *Engliſh* Authors would produce a like or greater Effect; for the main difficulty of *Spelling*, is not in thoſe words deriv'd of the *Latin* Tongue, which are indeed of all others moſt eaſily ſpelt, by reaſon no ſuperfluous letters are therein

therein uſed, every letter having its full power, and every ſyllable exactly writ as ſounded; whilſt the chief difficulty is really found in thoſe words which are merely *Engliſh*, or of *Saxon* Original: if therefore we muſt needs learn ſome other Language to teach us to ſpell *Engliſh*, it ought certainly to be the old *Saxon*, not the *Latin*.

17. Another Plea for the Neceſſity of learning *Latin*, is, that without it we cannot underſtand the many *Engliſh* words thence deriv'd; but this Argument either proves nothing, or it proves too much; for if it be neceſſary to learn *Latin* for the underſtanding the words borrow'd from that Language, it muſt conſequently alſo be neceſſary to learn *Greek* for the ſame reaſon; and thus this neceſſity of becoming Etymologiſts, will lead us thro' all the *twelve Languages*, from which *Skinner* in his Dictionary deduces our Speech: but, above all, we muſt again be referr'd to the old *Saxon*, from whence almoſt all our Monoſyllables, and the greateſt number of our other primitive words, are brought.

18. I would therefore, inſtead of the aforemention'd fruitleſs difficulty, earneſtly recommend the ſtudy of the *French* Tongue, which will both be much eaſier attain'd, and prove much more ſerviceable in Buſineſs, as being now almoſt the common Speech of *Europe*; and, conſequently, not only qualifying a man to travel abroad, and by that means to improve his Traffick beyond the Seas, but alſo of frequent uſe in their Shops at home, to their great advantage in ſerving their foreign Cuſtomers.

19. To

19. To this uſeful ſtudy, I muſt add another very neceſſary qualification, of general uſe to all Mankind, but more eſpecially to thoſe who are to get their living by the invention of their heads, and the work of their hands; I mean the ingenious Art of *Drawing*; for how can he be ſuppos'd capable of performing a piece of work, who is not able to give a Draught of his Deſign? Or what content is he like to give to his Employers, who cannot lay before them a repreſentation of what they are to expect? It is to this admirable skill that we owe both the invention and improvement of every uſeful inſtrument, and every pleaſing curioſity. Is it not ſtrange then, that an Accompliſhment ſo advantageous and neceſſary, ſhould be ſo much ſlighted and neglected, as that perhaps of fifty *Britiſh* Youths put out to Buſineſs abſolutely requiring it, ſcarce one ſhall be found therein fitly qualify'd? Upon which account the Parents are not only oblig'd to part with larger Sums to place them out, but the young Men too uncapable of doing their Maſter's better buſineſs, muſt be contented to be employ'd in Errands, and other mean ſervice, till ſuch time as they become proficients. Our neighbour-Nations have another opinion of this Art, and whatever they intend their Sons for, ſeldom fail of giving them this part of Education; and I hope that being influenc'd by conſideration and example, and convinc'd by experience, the ſame good cuſtom will in time obtain in *Great Britain* alſo.

20. With this Art of *Drawing*, ſome Profeſſions may require a little skill in *Mathematicks*: but as this

this is not ſo generally needful, I ſhall content myſelf with having only mention'd it.

21. And now, if it ſhould be objected that theſe Attainments will not take up all the time a youth has for learning before he is put out Apprentice; without urging that I am afraid few go abroad ſo well furniſh'd, I may anſwer, that there are other things an *Engliſh* Scholar may be inſtructed in, as *Geography*, *Chronology*, and *Hiſtory*; and, above all, a good *narrative Style*, or a facility of expreſſing himſelf handſomely by Letter; and theſe ſure are parts of knowledge which will turn to much more account than all *Lilly*'s Rules and Exceptions; and will make him more capable of Converſation, as well as Buſineſs, than if his head were furniſh'd with a few *Latin* Words and Phraſes, which he would ſoon forget, or never be able to make a right uſe of. As for the fabulous Hiſtory of the Gods and Heroes of the Poets, if that knowledge is to be inſiſted on, it may as well be learn'd in *Engliſh*: For the *Pantheon*, or Dr. *King*'s Hiſtory of the Heathen Gods, will give ſufficient light into the whole *Pagan* Theology; and *Dryden*, *Pope*, and other *Engliſh* Poets, have ſung all the Fables of Antiquity in our native Language.

22. If whilſt young Men are learning theſe ſeveral Accompliſhments they are remov'd from the *Writing-School*, (tho' they may very well be carrying on their Improvements there at the ſame time, and indeed if there was proper Encouragements given, all theſe things might be there taught) it will be neceſſary, before they go out to Buſineſs, they ſhould return again, both

to

to brighten up their *Writing*, and to finish them in *Accompts*; which last, as it is the soonest of all other things forgot, without practice, especially when taught (as it too frequently is) without reason and demonstration, so it should be always the last Attainment; and a young Man, having added a competent knowledge in that Art to his other Acquirements, cannot but make his entrance into the world with advantage: When, if good Manners and Virtue also join his Accomplishments, he will hardly fail of good usage and encouragement from the Master he serves, the utmost endearments of his Friends and Relations, civility and respect from all about him, in himself an inward satisfaction; and what will undoubtedly crown all, God's blessing and protection.

23. I have thus thrown together a few Hints on *Education* as they have occurr'd to my thoughts, which I humbly submit to the consideration of the Publick: I would only add, that as I have successfully try'd what I here offer; so I would rather have it look'd upon as an Account of the Practice of my *School*, than a design'd Treatise on the Subject.

FINIS.